FEDERAL REGISTER

VOLUME 20 NUMBER 163

Washington, Saturday, August 20, 1955

TITLE 3—THE PRESIDENT

EXECUTIVE ORDER 10631

CODE OF CONDUCT FOR MEMBERS OF THE ARMED FORCES OF THE UNITED STATES

By virtue of the authority vested in me as President of the United States, and as Commander in Chief of the armed forces of the United States, I hereby prescribe the Code of Conduct for Members of the Armed Forces of the United States which is attached to this order and hereby made a part thereof.

Every member of the armed forces of the United States is expected to measure up to the standards embodied in this Code of Conduct while he is in combat or in captivity. To ensure achievement of these standards, each member of the armed forces liable to capture shall be provided with specific training and instruction designed to better equip him to counter and withstand all enemy efforts against him, and shall be fully instructed as to the behavior and obligations expected of him during combat or captivity.

The Secretary of Defense (and the Secretary of the Treasury with respect to the Coast Guard except when it is serving as part of the Navy) shall take such action as is deemed necessary to implement this order and to disseminate and make the said Code known to all members of the armed forces of the United States.

DWIGHT D. EISENHOWER

THE WHITE HOUSE,
August 17 1955.

CODE OF CONDUCT FOR MEMBERS OF THE UNITED STATES ARMED FORCES

I

I am an American fighting man. I serve in the forces which guard my country and our way of life. I am prepared to give my life in their defense.

II

I will never surrender of my own free will. If in command I will never surrender my men while they still have the means to resist.

III

If I am captured I will continue to resist by all means available. I will make every effort to escape and aid others to escape. I will accept neither parole nor special favors from the enemy.

IV

If I become a prisoner of war, I will keep faith with my fellow prisoners. I will give no information or take part in any action which might be harmful to my comrades. If I am senior, I will take command. If not, I will obey the lawful orders of those appointed over me and will back them up in every way.

V

When questioned, should I become a prisoner of war, I am bound to give only name, rank, service number, and date of birth. I will evade answering further questions to the utmost of my ability. I will make no oral or written statements disloyal to my country and its allies or harmful to their cause.

VI

I will never forget that I am an American fighting man, responsible for my actions, and dedicated to the principles which made my country free. I will trust in my God and in the United States of America.

[F. R. Doc. 55-6814; Filed, Aug. 18, 1955; 1:33 p. m.]

TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 6—EXCEPTIONS FROM THE COMPETITIVE SERVICE

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Effective upon publication in the FEDERAL REGISTER, paragraphs (a) (11) and (c) (1) and (2) of section 6.323 are amended as set out below.

§ 6.323 *Department of Health, Education, and Welfare.*

(a) *Office of the Secretary.* • • •

(11) One Assistant to the Secretary.

• • • • •

(c) *Social Security Administration.*

(1) Director, Bureau of Old Age and Survivors Insurance.

(2) Director, Bureau of Public Assistance.

(Continued on p. 6059)

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THE PRESIDENT

EXECUTIVE AGENCIES

FEDERAL REGISTER

Published daily, except Sundays, Mondays, and days following official Federal holidays, by the Federal Register Division, National Archives and Records Service, General Services Administration, pursuant to the authority contained in the Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U. S. C., ch. 8B), under regulations prescribed by the Administrative Committee of the Federal Register, approved by the President. Distribution is made only by the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

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CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.

CODIFICATION GUIDE—Con.

(R. S. 1753, sec. 2, 22 Stat. 403; 5 U. S. C. 631, 633; E. O. 10440, 18 F. R. 1823, 3 CFR 1953 Supp.)

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] WM. C. HULL,
Executive Assistant.

[F. R. Doc. 55-6790; Filed, Aug. 19, 1955; 8:50 a. m.]

PART 6—EXCEPTIONS FROM THE COMPETITIVE SERVICE

DEPARTMENT OF THE AIR FORCE

Effective upon publication in the FEDERAL REGISTER, paragraph (b) (1) of section 6.107 is amended as set forth below.

§ 6.107 *Department of the Air Force.*

* * *

(b) *Office of the Inspector General.* (1) Until December 31, 1955, in order to provide civilian personnel complementary to military personnel, five Special Agent positions in the Office of the Assistant for Security, Plans and Policy, Deputy Inspector General, the Inspector General; and a total of 100 Special Agent positions in the Directorate of Special Investigations, the United States Air Force Special Investigations School (OSI) and the District Office of the Office of Special Investigations, United States Air Force, in grades GS-11 or above.

(R. S. 1753, sec. 2, 22 Stat. 403; 5 U. S. C. 631, 633; E. O. 10440, 18 F. R. 1823, 3 CFR 1953 Supp.)

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] WM. C. HULL,
Executive Assistant.

[F. R. Doc. 55-6791; Filed, Aug. 19, 1955; 8:50 a. m.]

TITLE 6—AGRICULTURAL CREDIT

Chapter V—Agricultural Marketing Service, Department of Agriculture

Subchapter B—Export and Domestic Consumption Programs

[Amdt. 1]

PART 518—FRUITS AND BERRIES, DRIED AND PROCESSED

SUBPART—RAISINS EXPORT PAYMENT PROGRAM VLIX 95b

Section 518.491 (a) is hereby amended to read as follows:

(a) "Raisins" means raisins other than Golden Bleached Thompson Seedless raisins: (1) Produced from raisin variety grapes grown in California; (2) processed and packed in the Continental United States; and (3) which meet the requirements of § 518.483 (b) *Provided,* That such raisins shall not include 1952 or 1953 surplus pool raisins purchased from the Raisin Administrative Committee pursuant to an approved "Raisin Administrative Committee Application for Purchase of Surplus Raisins for Export" or which are an equivalent quantity of Natural Thompson Seedless, Muscat, or Sultana raisins substituted for such raisins so purchased, and shall not include raisins which are sold by the Raisin Administrative Committee from 1952 or 1953 surplus pool tonnage directly for export.

(Sec. 32, 49 Stat. 774, as amended; 7 U. S. C. 612c)

Issued this 18th day of August 1955, to become effective August 19, 1955.

[SEAL] S. R. SMITH,
Representative of the Secretary of Agriculture.

[F. R. Doc. 55-6834; Filed, Aug. 19, 1955; 8:55 a. m.]

TITLE 7—AGRICULTURE

Chapter VII—Commodity Stabilization Service (Farm Marketing Quotas and Acreage Allotments), Department of Agriculture

[1023—Allotments—(Cigar-Filler and Binder-56)-1]

PART 723—CIGAR-FILLER TOBACCO, AND CIGAR-FILLER AND BINDER TOBACCO

MARKETING QUOTA REGULATIONS, 1956-57 MARKETING YEAR

GENERAL

AUTHORITY: §§ 723.711 to 723.728 issued under sec. 375, 52 Stat. 66, as amended; 7 U. S. C. 1375. Interpret or apply secs. 301, 313, 363, 52 Stat. 38, 47, as amended, 63, 69 Stat. 684; 7 U. S. C. 1301, 1313, 1363.

GENERAL

§ 723.711 *Basis and purpose.* The regulations contained in §§ 723.711 to 723.728 are issued pursuant to the Agricultural Adjustment Act of 1938, as amended, and govern the establishment of 1956 farm acreage allotments and normal yields for cigar-filler and binder tobacco. The purpose of the regulations in §§ 723.711 to 723.728 is to provide the procedure for allocating, on an acreage basis, the State acreage allotment for cigar-filler and binder tobacco for the 1956-57 marketing year among farms and for determining normal yields. Prior to preparing the regulations in §§ 723.711 to 723.728, public notice (20 F. R. 4188) was given in accordance with the Administrative Procedure Act (5 U. S. C. 1003). The data, views, and recommendations pertaining to the regulations in §§ 723.711 to 723.728 which were submitted have been duly considered within the limits permitted by the Agricultural Adjustment Act of 1938, as amended.

§ 723.712 *Definitions.* As used in §§ 723.711 to 723.728, and in all instructions, forms, and documents in connection therewith the words and phrases defined in this section shall have the

meanings herein assigned to them unless the context or subject matter otherwise requires.

(a) Committees:

(1) "Community committee" means the persons elected within a community as the community committee pursuant to regulations governing the selection and functions of Agricultural Stabilization and Conservation county and community committees.

(2) "County committee" means the persons elected within a county as the county committee pursuant to regulations governing the selection and functions of Agricultural Stabilization and Conservation county and community committees.

(3) "State committee" means the group of persons within any State designated by the Secretary of Agriculture to act as the Agricultural Stabilization and Conservation State committee.

(b) "County office manager" means the person employed by the county committee to execute the policies of the county committee and be responsible for the day-to-day operations of the ASC county office, or the person acting in such capacity.

(c) "Farm" means all adjacent or nearby farm land under the same ownership which is operated by one person, including also:

(1) Any other adjacent or nearby farm land which the county committee determines is operated by the same person as part of the same unit with respect to the rotation of crops and with workstock, farm machinery, and labor substantially separate from that for any other lands; and

(2) Any field-rented tract (whether operated by the same or another person) which, together with any other land included in the farm, constitutes a unit with respect to the rotation of crops.

A farm shall be regarded as located in the county in which the principal dwelling is situated, or if there is no dwelling thereon it shall be regarded as located in the county in which the major portion of the farm is located.

(d) "New farm" means a farm on which tobacco will be produced in 1956 for the first time since 1950. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is a new farm.

(e) "Old farm" means a farm on which tobacco was produced in one or more of the five years 1951 through 1955. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is an old farm.

(f) "Cropland" means farm land which in 1955 was tilled or was in a regular crop rotation, excluding (1) bearing orchards and vineyards (except the acreage of cropland therein) (2) plowable noncrop open pasture, and (3) any land which constitutes or will constitute, if tillage is continued, a wind erosion hazard to the community.

(g) "Operator" means the person who is in charge of the supervision and conduct of the farming operations on the entire farm.

(h) "Person" means an individual, partnership, association, corporation, estate or trust or other business enterprise or other legal entity, and whenever applicable, a State, a political subdivision of a State, or any agency thereof.

(i) "Producer" means a person who, as owner, landlord, tenant, or share-cropper, or laborer is entitled to share in the tobacco available for marketing from the farm or in the proceeds thereof.

(j) "State administrative officer" means the person employed by the State committee to execute the policies of the State committee and be responsible for the day-to-day operations of the ASC State office, or the person acting in such capacity.

(k) "Tobacco" means (1) type 42 tobacco, that type of cigar-leaf tobacco commonly known as Gebhardt, Ohio Seedleaf, or Ohio Broadleaf, produced principally in the Miami Valley section of Ohio and extending into Indiana, (2) type 43 tobacco, that type of cigar-leaf tobacco commonly known as Zimmer, Spanish, or Zimmer Spanish, produced principally in the Miami Valley section of Ohio and extending into Indiana; (3) type 44 tobacco, that type of cigar-leaf tobacco commonly known as Dutch, Shoestring Dutch, or Little Dutch, produced principally in the Miami Valley section of Ohio; (4) type 51 tobacco, that type of cigar-leaf tobacco commonly known as Connecticut Valley Broadleaf or Connecticut Broadleaf, produced primarily in the Valley area of Connecticut; (5) type 52 tobacco, that type of cigar-leaf tobacco commonly known as Connecticut Valley Havana Seed, or Havana Seed of Connecticut and Massachusetts, produced primarily in the Connecticut Valley area of Massachusetts and Connecticut; (6) type 53 tobacco, that type of cigar-leaf tobacco commonly known as York State Tobacco, or Havana Seed of New York and Pennsylvania, produced principally in the Big Flats section of New York, extending into Pennsylvania and in the Onondaga section of New York State; (7) type 54 tobacco, that type of cigar-leaf tobacco commonly known as southern Wisconsin cigar-leaf or southern Wisconsin binder type, produced principally south and east of the Wisconsin River; or (8) type 55 tobacco, that type of cigar-leaf tobacco commonly known as Northern Wisconsin cigar-leaf or Northern Wisconsin binder type, produced principally north and west of the Wisconsin River, as classified in Service and Regulatory Announcement No. 118 (Part 30 of this title) of the Bureau of Agricultural Economics of the United States Department of Agriculture, or all such types of tobacco, as indicated by the context. Tobacco which has the same characteristics and corresponding qualities, colors, and lengths shall be treated as one type, regardless of any factors of historical or geographical nature which cannot be determined by an examination of the tobacco. The term "tobacco" shall include all leaves harvested, including trash.

§ 723.713 *Extent of calculations and rule of fractions.* All acreage allotments shall be rounded to the nearest one-hundredth acre. The rule of fractions will be to round upward fractions of more than five thousandths and to round downward fractions of five-thousandths or less (i. e., 0.0050 would be 0.00 and 0.0051 would be 0.01)

§ 723.714 *Instructions and forms.* The Director, Tobacco Division, Commodity Stabilization Service, shall cause to be prepared and issued such forms as are necessary, and shall cause to be prepared such instructions for internal management as are necessary, for carrying out §§ 723.711 to 723.728. The forms and instructions shall be approved by, and the instructions shall be issued by, the Deputy Administrator for Production Adjustment, Commodity Stabilization Service.

§ 723.715 *Applicability of §§ 723.711 to 723.728.* Sections 723.711 to 723.728 shall govern the establishment of farm acreage allotments and normal yields for tobacco in connection with farm marketing quotas for the marketing year beginning October 1, 1956. The applicability of §§ 723.711 to 723.728 is contingent upon the proclamation of a national marketing quota for tobacco by the Secretary of Agriculture.

ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR OLD FARMS

§ 723.716 *Determination of 1956 base acreages and 1956 preliminary acreage allotments for old farms.* (a) The 1956 base acreage for an old farm shall be the 1955 allotment given a weight of four and the 1955 harvested acreage a weight of one: *Provided,* That (1) for this purpose the 1955 harvested acreage shall be considered to be the smaller of the 1955 harvested acreage or the 1955 allotment and (2) if the 1955 harvested acreage is as much as 80 percent of the 1955 allotment, the 1955 allotment shall be the 1956 base acreage for the farm.

(b) The base acreage for an old farm may be increased or decreased if the community and county committees find that such increase or decrease is necessary to establish a base acreage for such farm which is fair and equitable in relation to the base acreages for other old farms in the community, on the basis of the past acreage of tobacco, making due allowances for drought, flood, hail, other abnormal weather conditions, plant bed, and other diseases; land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco: *Provided,* That the total of the base acreages, as increased or decreased, for all old tobacco farms in the county shall not exceed the total of the base acreages for all old tobacco farms in the county prior to the making of any such increase or decrease: *And provided further,* That no base acreage shall be (1) increased above the acreage capacity of shed space which is in usable condition and available for curing tobacco produced on the farm;

(2) decreased below the smaller of the average acreage of tobacco harvested on the farm during the years 1954 and 1955 or the acreage capacity of shed space which is in usable condition and available for curing tobacco produced on the farm; or (3) less than 0.01 acre.

(c) The preliminary acreage allotment for any old farm shall be the base acreage for the farm, as increased or decreased under paragraph (b) of this section.

§ 723.717 *1956 old farm tobacco acreage allotment.* The preliminary allotments calculated for all old farms in the State pursuant to § 723.716 shall be adjusted uniformly so that the total of such allotments plus the acreage available for adjusting acreage allotments for old farms pursuant to § 723.718 shall not exceed the State acreage-allotment.

§ 723.718 *Adjustment of acreage allotments for old farms.* Notwithstanding the limitations contained in § 723.716, the farm acreage allotment for an old farm may be increased if the community and county committees find (with approval of the State committee) that such increase is necessary to establish an allotment for such farm which is fair and equitable in relation to the allotments for other old farms in the community, on the basis of the past acreage of tobacco, making due allowances for drought, flood, hail, other abnormal weather conditions, plant bed, and other diseases; land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco. The acreage available for increasing allotments under this section shall not exceed two percent (or, if recommended by the State committee and approved by the Administrator, Commodity Stabilization Service, four percent) of the total acreage allotted to all tobacco farms in the State for the 1955–56 marketing year.

§ 723.719 *Reduction of acreage allotment for violation of the marketing quota regulations for a prior marketing year.* (a) If tobacco was marketed or was permitted to be marketed in any marketing year as having been produced on the acreage allotment for any farm which in fact was produced on a different farm, the acreage allotments established for both such farms for 1956 shall be reduced, as hereinafter provided, except that such reduction for any such farm shall not be made if the county committee determines that no person connected with such farm caused, aided, or acquiesced in such marketing.

(b) The operator of the farm shall furnish complete and accurate proof of the disposition of all tobacco produced on the farm at such time and in such manner as will insure payment of the penalty due at the time the tobacco is marketed and in the event of failure for any reason to furnish such proof, the acreage allotment for the farm shall be reduced, except that if the farm operator established to the satisfaction of the county and State committees that failure to furnish such proof of disposition was unintentional on his part and that he could not reasonably have been expected to furnish accurate proof of disposition, reduction of the allotment will not be required if the failure to furnish proof of disposition is corrected and payment of all additional penalty is made.

(c) If any producer files, or aids or acquiesces in the filing of, any false report with respect to the acreage of tobacco grown on the farm in 1955, the acreage allotment for the farm shall be reduced as provided in this section, except that if each producer on the farm establishes to the satisfaction of the county and State committees that the filing of, or aiding or acquiescing in the filing of, the false report was unintentional on his part and that he could not reasonably have been expected to know that the report was false, reduction of the allotment will not be required if the report is corrected and payment of all additional penalty is made.

(d) Any such reduction shall be made with respect to the 1956 farm acreage allotment, provided it can be made at least 30 days prior to the beginning of the normal planting season for the county in which the farm is located as determined by the State committee. If the reduction cannot be so made effective with respect to the 1956 allotment, such reduction shall be made with respect to the farm acreage allotment next established for the farm where the reduction can be made within the time specified in this paragraph. This section shall not apply if the allotment for any prior year was reduced on account of the same violation.

(e) The amount of reduction in the 1956 allotment shall be that percentage which the amount of tobacco involved in the violation is of the respective farm marketing quota for the farm for the year in which the violation occurred. Where the amount of such tobacco involved in the violation equals or exceeds the amount of the farm marketing quota the amount of reduction shall be 100 percent. The amount of tobacco determined by the county committee to have been falsely identified or for which satisfactory proof of disposition has not been furnished, or with respect to which a false acreage report was filed, shall be considered the amount of tobacco involved in the violation. If the actual production of tobacco on the farm is not known, the county committee shall estimate such actual production, taking into consideration the condition of the tobacco crop during production, if known, and the actual yield per acre of tobacco on other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar: *Provided,* That the estimate of such actual production of tobacco on the farm shall not exceed the harvested acreage of tobacco on the farm multiplied by the average actual yield on farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar. The actual yield of tobacco on the farm as so estimated by the county committee multiplied by the farm acreage allotment shall be considered the farm marketing quota for the purposes of this section. In determining the amount of tobacco for which satisfactory proof of disposition has not been shown or with respect to which a false acreage report was filed in case the actual production of tobacco on the farm is not known, the amount of tobacco involved in the violation shall be deemed to be the actual production of tobacco on the farm, estimated as above, less the amount of tobacco for which satisfactory proof of disposition has been shown.

(f) If the farm involved in the violation is combined with another farm prior to the reduction, the reduction shall be applied to that portion of the allotment for which a reduction is required under paragraph (a), (b) or (c) of this section.

(g) If the farm involved in the violation has been divided prior to the reduction, the reduction shall be applied to the allotments for the divided farms as required under paragraph (a), (b) or (c) of this section.

§ 723.720 *Reallocation of allotments released from farms removed from agricultural production or shifted from production of cigar-filler and binder (types 42–55) tobacco to production of shade-grown cigar-leaf (type 61) wrapper tobacco.* (a) The allotment determined or which would have been determined for any land which is removed from agricultural production for any purpose because of acquisition by any Federal, State, or other agency having a right of eminent domain shall be placed in a State pool and shall be available to the State committee for use in providing equitable allotments for farms owned or purchased by owners displaced because of acquisition of their farms by such agencies. Upon application to the county committee, within five years from the date of such acquisition of the farm, any owner so displaced shall be entitled to have an allotment for any other farm owned or purchased by him equal to an allotment which would have been determined for such other farm plus the allotment which would have been determined for the farm so acquired: *Provided,* That such allotment shall not exceed 20 percent of the acreage of cropland on the farm. The provisions of this paragraph shall not be applicable if (1) there is any marketing quota penalty due with respect to the marketing of tobacco from the farm or by the owner of the farm at the time of its acquisition by the Federal, State, or other agency; (2) any tobacco produced on such farm has not been accounted for as required by the Secretary; or (3) the allotment next to be established for the farm acquired by the Federal, State, or other agency would have been reduced because of false or improper identification of tobacco produced on or marketed from such farm, or due to a false acreage report.

(b) The allotment determined or which would have been determined for any land which has been used for the production of cigar-filler and binder (types 42–44, 51–55) tobacco but which will be used in 1956 for the production of cigar wrapper (type 61) tobacco shall be placed in a State pool and shall be available to the State committee to es-

tablish allotments pursuant to § 723.726 (b)

§ 723.721 *Farms divided or combined.* (a) If land operated as a single farm in 1955 will be operated in 1956 as two or more farms, the 1956 tobacco acreage allotment determined or which otherwise would have been determined for the entire farm shall be apportioned among the tracts in the same proportion as the acreage of cropland available for the production of tobacco in each such tract in such year bore to the total number of acres of cropland available for the production of tobacco on the entire farm in such year, except that, upon recommendation of the county committee and with State committee approval and agreement of the interested parties in writing, the tobacco acreage allotment determined or which otherwise would have been determined for the entire farm may be apportioned among the tracts (1) in the same proportion as the five-year average acreage of tobacco harvested on each such tract during the years 1951–55 bore to the five-year average acreage of tobacco harvested on the entire farm during 1951–55 or (2) if the farm to be divided in 1956 consists of two or more tracts which were separate and distinct farms, or distinct portions of such farms, before being combined for 1955, in the same proportion that each contributed to the farm acreage allotment: *Provided,* That with the recommendation of the county committee and approval of the State committee and with the written agreement of all interested persons, the tobacco acreage allotment determined for a tract under the provisions of this paragraph may be increased or decreased by not more than the larger of one-hundredth acre or 10 percent of the 1956 acreage allotment determined for the entire farm with corresponding increases or decreases made in the acreage allotment apportioned to the other tract or tracts.

(b) If two or more farms operated separately in 1955 are combined and operated in 1956 as a single farm, the 1956 allotment shall be the sum of the 1956 allotments determined for each of the farms comprising the combination.

(c) If a farm is to be divided in 1956 in settling an estate the allotment may be divided among the various tracts in accordance with paragraph (a) of this section, or on such other basis as the State committee determines will result in equitable farm allotments.

§ 723.722 *Determination of normal yields.* The normal yield for any old farm shall be that yield which the county committee determines is normal for the farm taking into consideration (a) the yields obtained on the farm during the years 1950–54, (b) the soil and other physical factors affecting the production of tobacco on the farm, and (c) the yields obtained on other farms in the locality which are similar with respect to such factors.

ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR NEW FARMS

§ 723.723 *Determination of acreage allotments for new farms.* (a) The acreage allotment, other than an allotment made under § 723.720, for a new farm shall be that acreage which the county committee determines is fair and reasonable for the farm taking into consideration the past tobacco experience of the farm operator the land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco: *Provided,* That the acreage allotment so determined shall not exceed 50 percent of the allotments for old farms which are similar with respect to land, labor, and equipment available for the production of tobacco, crop rotation practices, and the soil and other physical factors affecting the production of tobacco.

(b) Notwithstanding any other provisions of this section, a tobacco acreage allotment shall not be established for any new farm unless each of the following conditions has been met:

(1) The farm operator shall have had experience during one of the past five years in the kind of tobacco for which an allotment is requested and such experience shall have been for the entire crop year beginning with the preparation of the plant bed and extending through preparation of the tobacco for market: *Provided,* That a farm operator who was in the armed services after September 16, 1940, shall be deemed to have met the requirements hereof if he has had such experience during one year either within the five years immediately prior to his entry into the armed services or within the five years immediately following his discharge from the armed services and if he files an application for an allotment within five crop years from date of discharge: *And provided further* That production of tobacco on a farm in 1955 for which in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined shall not be deemed such experience for any producer.

(2) The farm operator shall live on and obtain 50 percent or more of his livelihood from the farm covered by the application.

(3) The farm covered by the application shall be the only farm owned or operated by the farm operator for which a cigar-filler and binder (types 42–44, 51–55) tobacco allotment is established for the 1956–57 marketing year.

(4) The farm shall be operated by the owner thereof.

(5) The farm or any portion thereof shall not have been a part of another farm during the past five years for which an old farm tobacco acreage allotment was determined.

(c) The acreage allotments established as provided in this section shall be subject to such downward adjustment as is necessary to bring such allotments in line with the total acreage available for allotment to all new farms. One percent of the 1956 national marketing quota shall, when converted to an acreage allotment by the use of the national average yield, be available for establishing allotments for new farms. The national average yield shall be the average of the several State yields used in converting the State marketing quota into State acreage allotments.

§ 723.724 *Time for filing application.* An application for a new farm allotment shall be filed with the ASC county office not later than March 10, 1956, unless the farm operator was discharged from the armed services subsequent to December 31, 1955 in which case such application shall be filed within a reasonable period prior to planting tobacco on the farm.

§ 723.725 *Determination of normal yields.* The normal yield for a new farm shall be that yield per acre which the county committee determines is normal for the farm as compared with yields for other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar.

MISCELLANEOUS

§ 723.726 *Determination of acreage allotments and normal yields for farms returned to agricultural production or shifted from production of shade-grown cigar-leaf (type 61) wrapper tobacco to production of cigar-filler and binder (types 42–44, 51–55) tobacco.* (a) Notwithstanding the foregoing provisions of §§ 723.711 to 723.725, the acreage allotment for any farm which was acquired by any Federal, State, or other agency having the right of eminent domain for any purpose and which is returned to agricultural production in 1956 or which was returned to agricultural production in 1955 too late for the 1955 allotment to be established, shall be determined by one of the following methods:

(1) If the land is acquired by the original owner, any part of the acreage allotment which was or could have been established for such farm prior to its retirement from agricultural production which remains in the State pool (adjusted to reflect the uniform increases and decreases in comparable old farm allotments since the farm was acquired) may be established as the 1956 allotment for such farm by transfer from the pool, and if any part of the allotment for such land was transferred by the original owner through the State pool to another farm now owned by him, such owner may elect to transfer all or any part of such allotment (as adjusted) to the farm which is returned to agricultural production.

(2) If the land is acquired by a person other than the original owner, or if all of the allotment was transferred through the State pools to another farm and the original owner does not now own the farm to which the allotment was transferred, the farm returned to agricultural production shall be regarded as a new farm.

(b) Notwithstanding the foregoing provisions of §§ 723.711 to 723.725, an allotment may be established by the county and State committees for a farm which in 1955 was producing shade-grown cigar-leaf (type 61) wrapper tobacco but on which cigar-filler and binder (types 42–44, 51–55) tobacco will be produced in 1956. The acreage used for such purpose will be limited to that placed in the State pool pursuant to § 723.720 (b) Any allotment established pursuant to this paragraph shall, to the extent of available acreage in such pool, be determined by the county and State committees so as to be fair and equitable in relation to the allotments

for other old farms in the community, on the basis of the past acreage of tobacco, making due allowances for drought, flood, hail, other abnormal weather conditions, plant bed, and other diseases; land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco. Allotments established pursuant to this paragraph are eligible for consideration for adjustments under § 723.718.

(c) The normal yield for any such farm, under paragraph (a) or (b) of this section, shall be that yield per acre which the county committee determines is reasonable for the farm as compared with yields for other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar.

§ 723.727 *Approval of determinations made under §§ 723.711 to 723.726.* All allotments and yields shall be reviewed by or on behalf of the State committee and the State committee may revise or require revision of any determinations made under §§ 723.711 to 723.726. All acreage allotments and yields shall be approved by or on behalf of the State committee and no official notice of acreage allotment shall be mailed to a grower until such allotment has been approved by or on behalf of the State committee.

§ 723.728 *Application for review.* Any producer who is dissatisfied with the farm acreage allotment and marketing quota established for his farm may, within fifteen days after mailing of the official notice of the farm acreage allotment and marketing quota, file application with the ASC county office to have such allotment reviewed by a review committee. The procedures governing the review of farm acreage allotments and marketing quotas are contained in the regulations issued by the Secretary (Part 711 of this chapter) which are available at the office of the ASC county office.

NOTE: The record keeping and reporting requirements of these regulations have been approved by and subsequent reporting requirements will be subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Done at Washington, D. C., this 17th day of August 1955. Witness my hand and seal of the Department of Agriculture.

[SEAL] TRUE D. MORSE,
Acting Secretary of Agriculture.

[F. R. Doc. 55-6792; Filed, Aug. 19, 1955; 8:50 a. m.]

[1023—Allotments—(Cigar-Filler—56)-1]

PART 723—CIGAR-FILLER TOBACCO, AND CIGAR-FILLER AND BINDER TOBACCO

MARKETING QUOTA REGULATIONS, 1956-57 MARKETING YEAR

GENERAL

Sec.
723.771 Basis and purpose.
723.772 Definitions.
723.773 Extent of calculations and rule of fractions.
723.774 Instructions and forms.
723.775 Applicability of §§ 723.771 to 723.788.

HARVESTED ACREAGE, ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR OLD FARMS

723.776 Determination of harvested acreage for old farms.
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ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR NEW FARMS

723.783 Determination of acreage allotments for new farms.
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MISCELLANEOUS

723.786 Determination of acreage allotments and normal yields for farms returned to agricultural production.
723.787 Approval of determinations made under §§ 723.771 to 723.786.
723.788 Application for review.

AUTHORITY: §§ 723.771 to 723.788 issued under sec. 375, 52 Stat. 66, as amended; 7 U. S. C. 1375. Interpret or apply secs. 301, 313, 363, 52 Stat. 38, as amended, 47, as amended, 63, 69 Stat. 684; 7 U. S. C. 1301, 1313, 1363.

GENERAL

§ 723.771 *Basis and purpose.* The regulations contained in §§ 723.771 to 723.788 are issued pursuant to the Agricultural Adjustment Act of 1938, as amended, and govern the establishment of 1956 farm acreage allotments and normal yields for cigar-filler tobacco. The purpose of the regulations in §§ 723.771 to 723.788 is to provide the procedure for allocating, on an acreage basis, the State marketing quota for cigar-filler tobacco for the 1956-57 marketing year among farms and for determining normal yields. Prior to preparing the regulations in §§ 723.771 to 723.788, public notice (20 F. R. 4188) was given in accordance with the Administrative Procedure Act (5 U. S. C. 1003) The data, views, and recommendations pertaining to the regulations in §§ 723.771 to 723.788, which were submitted have been duly considered within the limits permitted by the Agricultural Adjustment Act of 1938, as amended.

§ 723.772 *Definitions.* As used in §§ 723.771 to 723.788, and in all instructions, forms, and documents in connection therewith, the words and phrases defined in this section shall have the meanings herein assigned to them unless the context or subject matter otherwise requires.

(a) Committees:

(1) "Community committee" means the persons elected within a community as the community committee pursuant to regulations governing the selection and functions of Agricultural Stabilization and Conservation county and community committees.

(2) "County committee" means the persons elected within a county as the county committee pursuant to regulations governing the selection and functions of Agricultural Stabilization and Conservation county and community committees.

(3) "State committee" means the group of persons within any State designated by the Secretary of Agriculture to act as the Agricultural Stabilization and Conservation State committee.

(b) "County office manager" means the person employed by the county committee to execute the policies of the county committee and be responsible for the day-to-day operations of the ASC county office, or the person acting in such capacity.

(c) "Farm" means all adjacent or nearby farm land under the same ownership which is operated by one person, including also:

(1) Any other adjacent or nearby farm land which the county committee determines is operated by the same person as part of the same unit with respect to the rotation of crops and with workstock, farm machinery, and labor substantially separate from that for any other lands; and

(2) Any field-rented tract (whether operated by the same or another person) which, together with any other land included in the farm, constitutes a unit with respect to the rotation of crops.

A farm shall be regarded as located in the county in which the principal dwelling is situated, or if there is no dwelling thereon it shall be regarded as located in the county in which the major portion of the farm is located.

(d) "New farm" means a farm on which tobacco will be produced in 1956 for the first time since 1950. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is a new farm.

(e) "Old farm" means a farm on which tobacco was produced in one or more of the five years 1951 through 1955. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is an old farm.

(f) "Cropland" means farm land which in 1955 was tilled or was in regular crop rotation, excluding (1) bearing orchards and vineyards (except the acreage of cropland therein) (2) plowable noncrop open pasture, and (3) any land which constitutes or will constitute, if tillage is continued, a wind erosion hazard to the community.

(g) "Operator" means the person who is in charge of the supervision and conduct of the farming operations on the entire farm.

(h) "Person" means an individual, partnership, association, corporation, estate or trust or other business enterprise or other legal entity, and whenever

applicable, a State, a political subdivision of a State, or any agency thereof.

(i) "Producer" means a person who, as owner, landlord, tenant, share-cropper, or laborer is entitled to share in the tobacco available for marketing from the farm or in the proceeds thereof.

(j) "State administrative officer" means the person employed by the State committee to execute the policies of the State committee and be responsible for the day-to-day operations of the ASC State office, or the person acting in such capacity

(k) "Tobacco" means cigar-filler tobacco, type 41, that type of cigar-leaf tobacco commonly known as Pennsylvania Seedleaf, Pennsylvania Broadleaf, Pennsylvania filler type, or Lancaster and York County filler type, and produced principally in Lancaster County, Pennsylvania, and the adjoining counties, as classified in Service and Regulatory Announcement No. 118 (Part 30 of this title) of the Bureau of Agricultural Economics of the United States Department of Agriculture. Tobacco which has the same characteristics and corresponding qualities, colors, and lengths shall be treated as one type, regardless of any factors of historical or geographical nature which cannot be determined by examination of the tobacco. The term "tobacco" shall include all leaves harvested including trash.

§ 723.773 *Extent of calculations and rule of fractions.* All acreage allotments shall be rounded to the nearest one-hundredth acre. The rule of fractions will be to round upward fractions of more than five-thousandths and to round downward fractions of five-thousandths or less (i. e., 0.0050 would be 0.00 and 0.0051 would be 0.01)

§ 723.774 *Instructions and forms.* The Director, Tobacco Division, Commodity Stabilization Service, shall cause to be prepared and issued such forms as are necessary and shall cause to be prepared such instructions for internal management as are necessary for carrying out §§ 723.771 to 723.788. The forms and instructions shall be approved by, and the instructions shall be issued by the Deputy Administrator for Production Adjustment of the Commodity Stabilization Service.

§ 723.775 *Applicability of §§ 723.771 to 723.788.* Sections 723.771 to 723.778 shall govern the establishment of farm acreage allotments and normal yields for tobacco in connection with farm marketing quotas for the marketing year beginning October 1, 1956. The applicability of §§.723.771 to 723.788 is contingent upon the proclamation of a national marketing quota for cigar-filler tobacco by the Secretary of Agriculture, and the approval thereof by growers voting in a referendum pursuant to section 312 of the Agricultural Adjustment Act of 1938, as amended.

HARVESTED ACREAGE, ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR OLD FARMS

§ 723.776 *Determination of harvested tobacco acreage for old farms.* The county committee shall determine from the best available data the acreage of tobacco harvested on each old tobacco farm for each of the years 1951–55. Data for making such determinations shall be taken from county office records, producers' sales records, producers' reports, and estimates of other persons having knowledge of tobacco produced on the farm. In determining the harvested acreage for any year, due allowance shall be made for drought, flood, hail, other abnormal weather conditions and plant bed and other diseases.

§ 723.777 *Determination of 1956 base acreages and 1956 preliminary acreage allotments for old farms.* (a) The base acreage for an old farm shall be the largest of the following:

(1) The average acreage of tobacco harvested on the farm in the five years 1951–55, except that if the five-year average is in excess of the three-year, 1953–55 average, it shall be reduced to the larger of such three-year average or 50 percent of the five-year average;

(2) 80 percent of the average acreage of tobacco harvested on the farm in the past three years 1953–55, or

(3) 45 percent of the acreage of tobacco harvested on the farm in 1955: *Provided,* That the acreage of tobacco harvested on a farm in 1955 shall be considered, for purposes of this section, to be the smaller of the 1955 farm acreage allotment determined for the farm or the acreage of tobacco harvested on the farm in 1955.

The base acreage for an old farm may be increased or decreased if the community and county committees find that such increase or decrease is necessary to establish a base acreage for such farm which is fair and equitable in relation to the base acreages for other old farms in the community on the basis of the past acreage of tobacco, making due allowances for drought, flood, hail, other abnormal weather conditions, plant bed, or other diseases; land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco: *Provided,* That the total of the base acreages, as increased or decreased, for all old tobacco farms in the county shall not exceed the total of the base acreages for all old tobacco farms in the county prior to the making of any such increase or decrease: *And provided further* That no base acreage shall be (i) increased above the acreage capacity of shed space which is in usable condition and available for curing tobacco produced on the farm, (ii) decreased below the smaller of the average acreage of tobacco harvested on the farm during the years 1953, 1954, and 1955 or the acreage capacity of shed space which is in usable condition and available for curing tobacco produced on the farm; or (iii) less than 0.01 acre.

(b) The preliminary acreage allotment for any old farm shall be the base acreage for the farm, as increased or decreased under paragraph (a) of this section.

§ 723.778 *1956 old farm tobacco acreage allotment.* The preliminary allotments calculated for all old farms in the State pursuant to § 723.777 shall be adjusted uniformly so that the total of such allotments plus the acreage available for adjusting acreage allotments for old farms pursuant to § 723.779 shall not exceed the State acreage allotment: *Provided,* That if the acreage allotment so determined for any farm (except farms operated, controlled, or directed by a person who also operates, controls, or directs another farm on which tobacco is produced) is less than that acreage which, with the normal yield for the farm, would produce 2,400 pounds of tobacco, then such acreage allotment shall be increased to the smaller of (a) 120 percent thereof, or (b) that acreage which, with the normal yield for the farm, would produce 2,400 pounds of tobacco.

§ 723.779 *Adjustment of acreage allotments for old farms.* Notwithstanding the limitations contained in § 723.778 the farm acreage allotment for an old farm may be increased if the community and county committees find (with approval of the State committee) that such increase is necessary to establish an allotment for such farm which is fair and equitable in relation to the allotments for other old farms in the community, on the basis of the past acreage of tobacco, making due allowances for drought, flood, hail and other abnormal weather conditions, plant bed, and other diseases; land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco. The acreage available for increasing allotments under this section shall not exceed two percent of the 1956 State acreage allotment.

§ 723.780 *Reallocation of allotments released from farms removed from agricultural production.* The allotment determined or which would have been determined for any land which is removed from agricultural production for any purpose because of acquisition by any Federal, State, or other agency having a right of eminent domain shall be placed in the State pool and shall be available to the State committee for use in providing equitable allotments for farms owned or purchased by owners displaced because of acquisition of their farms by such agencies. Upon application to the county committee within five years from the date of such acquisition of the farm, any owner so displaced shall be entitled to have an allotment for any other farm owned or purchased by him equal to an allotment which would have been determined for such other farm plus the allotment which would have been determined for the farm so acquired: *Provided,* That such allotment shall not exceed 20 percent of the acreage of cropland on the farm.

§ 723.781 *Farms divided or combined.* (a) If land operated as a single farm in 1955 will be operated in 1956 as two or more farms, the 1956 preliminary tobacco acreage allotment determined or which otherwise would have been determined for the entire farm shall be apportioned among the tracts in the same proportion as the acreage of cropland available for the production of tobacco in each such

tract in such year bore to the total number of acres of cropland available for the production of tobacco on the entire farm in such year, except that, upon recommendation of the county committee, and with State committee approval and agreement of the interested parties in writing, the preliminary tobacco acreage allotment determined or which otherwise would have been determined for the entire farm may be apportioned among the tracts in the same proportion as the 1951–55 five-year average acreage of tobacco harvested on each such tract bore to the 1951–55 five-year average of the acreage of tobacco harvested on the entire farm: *Provided,* That with the recommendation of the county committee and approval of the State committee and with the written agreement of all interested persons, the preliminary tobacco acreage allotment determined for a tract under the provisions of this paragraph may be increased or decreased by not more than the larger of one-hundredth acre or 10 percent of the 1956 preliminary acreage allotment determined for the entire farm with corresponding increases or decreases made in the preliminary acreage allotment apportioned to the other tract or tracts.

(b) If two or more farms operated separately in 1955 are combined and operated in 1956 as a single farm, the 1956 preliminary allotment shall be the sum of the 1956 preliminary allotments determined for each of the farms comprising the combination.

(c) If a farm is to be divided in 1956 in settling an estate, the preliminary allotment may be divided among the various tracts in accordance with paragraph (a) of this section, or on such other basis as the State committee determines will result in equitable farm allotments.

§ 723.782 *Determination of normal yields.* The normal yield for any old farm shall be that yield which the county committee determines is normal for the farm taking into consideration (a) the yields obtained on the farm during the years 1946–54 for which data are available; (b) the soil and other physical factors affecting the production of tobacco on the farm; and (c) the yields obtained on other farms in the locality which are similar with respect to such factors.

ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR NEW FARMS

§ 723.783 *Determination of acreage allotments for new farms.* (a) The acreage allotment, other than an allotment made under § 723.780, for a new farm shall be that acreage which the county committee determines is fair and reasonable for the farm taking into consideration the past tobacco experience of the farm operator; the land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco: *Provided,* That the acreage allotment so determined shall not exceed 50 percent of the allotments for old tobacco farms which are similar with respect to land, labor, and equipment available for the production of tobacco, crop rotation practices, and the soil and other physical factors affecting the production of tobacco.

(b) Notwithstanding any other provisions of this section a tobacco acreage allotment shall not be established for any new farm unless each of the following conditions has been met:

(1) The farm operator shall have had experience during one of the past five years in the kind of tobacco for which an allotment is requested and such experience shall have been for the entire crop year beginning with the preparation of the plant bed and extending through preparation of the tobacco for market: *Provided,* That a farm operator who was in the armed services after September 16, 1940, shall be deemed to have met the requirements hereof if he has had such experience during one year either within the five years immediately prior to his entry into the armed services or within the five years immediately following his discharge from the armed services and if he files an application for an allotment within five crop years from date of discharge: *And provided further,* That production of tobacco on a farm in 1955 for which, in accordance with applicable law and regulations, no 1955 tobacco acreage allotment was determined shall not be deemed such experience for any producer.

(2) The farm operator shall live on and obtain 50 percent or more of his livelihood on the farm covered by the application.

(3) The farm covered by the application shall be the only farm owned or operated by the farm operator for which a cigar-filler (type 41) tobacco allotment is established for the 1956–57 marketing year.

(4) The farm shall be operated by the owner thereof.

(5) The farm or any portion thereof shall not have been a part of another farm during the past five years for which an old farm tobacco acreage allotment was determined.

(c) The acreage allotments established as provided in this section shall be subject to such downward adjustment as is necessary to bring such allotments in line with the total acreage available for allotment to all new farms. One percent of the 1956 national marketing quota shall, when converted to an acreage allotment by use of the national average yield, be available for establishing allotments for new farms. The national average yield shall be the average of the several State yields used in converting the State marketing quota into State acreage allotments.

§ 723.784 *Time for filing application.* An application for a new farm allotment shall be filed with the ASC county office not later than March 10, 1956, unless the farm operator was discharged from the armed services subsequent to December 31, 1955, in which case such application shall be filed within a reasonable period prior to planting tobacco on the farm.

§ 723.785 *Determination of normal yields.* The normal yield for a new farm shall be that yield per acre which the county committee determines is normal for the farm as compared with yields for other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar.

MISCELLANEOUS

§ 723.786 *Determination of acreage allotments and normal yields for farms returned to agricultural production.* (a) Notwithstanding the foregoing provisions of §§ 723.771 to 723.785, the preliminary acreage allotment for any farm which was acquired by any Federal, State, or other agency having the right of eminent domain for any purpose and which is returned to agricultural production shall be the sum of the acreages of tobacco harvested on the farm during the five years 1951–55 divided by the number of years for which tobacco was harvested on the farm during such five-year period. If no tobacco was harvested on the farm during the five years 1951–55, the farm returned to agricultural production shall be regarded as a new farm.

(b) The normal yield for any such farm shall be that yield per acre which the county committee determines is reasonable for the farm as compared with yields for other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar.

§ 723.787 *Approval of determinations made under §§ 723.771 to 723.786.* All allotments and yields shall be reviewed by or on behalf of the State committee and the State committee may revise or require revision of any determinations made under §§ 723.771 to 723.786. All acreage allotments and yields shall be approved by or on behalf of the State committee, and no official notice of acreage allotment shall be mailed to a grower until such allotment has been approved by or on behalf of the State committee.

§ 723.788 *Application for review.* Any producer who is dissatisfied with the farm acreage allotment and marketing quota established for his farm, may, within fifteen days after mailing of the official notice of the farm acreage allotment and marketing quota, file application with the ASC county office to have such allotment reviewed by a review committee. The procedures governing the review of farm acreage allotments and marketing quotas are contained in the regulations issued by the Secretary (Part 711 of this chapter) which are available at the ASC county office.

NOTE: The record keeping and reporting requirements of these regulations have been approved by and subsequent reporting requirements will be subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Done at Washington, D. C., this 17th day of August 1955. Witness my hand and the seal of the Department of Agriculture.

[SEAL] TRUE D. MORSE,
Acting Secretary of Agriculture.

[F. R. Doc. 55-6794; Filed, Aug. 19, 1955; 8:51 a. m.]

[1023 (Burley and Flue-Cured Tobacco-56)-1]

PART 725—BURLEY AND FLUE-CURED TOBACCO

MARKETING QUOTA REGULATIONS, 1956-57 MARKETING YEAR

The amendments herein are based on the marketing quota provisions of the Agricultural Adjustment Act of 1938, as amended, applicable to Tobacco (7 U. S. C. 1311-1315) and as recently amended by Public Laws 351 and 361, 84th Congress, and are made for the purpose of amending the regulations (20 F R. 4571) governing determination of tobacco acreage allotments and normal yields. Since the amendments are necessitated by and merely implement provisions of specific statutes, it is hereby determined and found that compliance with the notice, public procedure, and effective date requirements of section 4 of the Administrative Procedure Act (5 U. S. C. 1003) is impractical, unnecessary, and contrary to the public interest and the amendments contained herein shall be effective upon the date of filing with the Director, Division of the Federal Register.

1. Section 725.712, paragraph (d) is amended to read as follows:

(d) "New farm" means a farm on which tobacco will be harvested in 1956 for the first time since 1950. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is a new farm.

2. Section 725.712, paragraph (e), is amended to read as follows:

(e) "Old farm" means a farm on which tobacco was harvested in one or more of the five years 1951 through 1955. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is an old farm.

3. Section 725.716 is amended to read as follows:

§ 725.716 *Determination of 1956 preliminary acreage allotments for old farms.* The 1956 preliminary acreage allotment for an old tobacco farm shall be the 1955 farm acreage allotment with the following exceptions:

(a) If the acreage of flue-cured tobacco harvested on the farm in each of the three years 1953-55 was less than 75 percent of the farm acreage allotment for each of such years, the preliminary allotment shall be the larger of (1) the largest acreage of tobacco harvested on the farm in any one of such three years, or (2) the average acreage of tobacco harvested on the farm in the five years 1951-55: *Provided,* That any such preliminary allotment shall not exceed the 1955 allotment for such farm or be less than 0.01 acre.

(b) If the harvested acreage of Burley tobacco in each of the five years 1951-55 was less than 50 percent of the allotment for the farm, the largest acreage of tobacco harvested on the farm in any one of such five years, not to exceed the 1955 allotment and not to be less than 0.01 acre, shall be the 1956 preliminary allotment: *Provided,* That if the County and State Committees determine that a farm (other than a farm removed from agricultural production due to acquisition by a Federal, State or other agency having right of eminent domain as provided for in § 725.720) has been retired from agricultural production, no 1956 preliminary allotment (or 1956 farm allotment) shall be determined for such farm.

4. Section 725.723, paragraph (b) (1) is amended to read:

(1) The farm operator shall have had experience in growing the kind of tobacco for which an allotment is requested either as a share cropper, tenant, or as a farm operator during two of the past five years: *Provided,* That a farm operator who was in the armed services after September 16, 1940, shall be deemed to have met the requirements of this subparagraph if he has had such experience during one year either within the five years immediately prior to his entry into the armed services or within the five years immediately following his discharge from the armed services and if he files an application for an allotment within five crop years from date of discharge: *And provided further* That production of tobacco on a farm in 1955 for which, in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined shall not be deemed such experience for any producer.

(Sec. 375, 52 Stat. 66, as amended; 7 U. S. C. 1375. Interpret or apply sec. 313, 52 Stat. 47, as amended; 69 Stat. 670, 684; 7 U. S. C. 1313)

Done at Washington, D. C., this 17th day of August 1955. Witness my hand and the seal of the Department of Agriculture.

[SEAL] TRUE D. MORSE,
Acting Secretary of Agriculture.

[F. R. Doc. 55-6796; Filed, Aug. 19, 1955; 8:51 a. m.]

[1023—Allotments—(Fire, Air, and Sun-56)-1]

PART 726—FIRE-CURED, DARK AIR-CURED, AND VIRGINIA SUN-CURED TOBACCO

MARKETING QUOTA REGULATIONS, 1956-57 MARKETING YEAR

GENERAL

AUTHORITY: §§ 726.711 to 726.728 issued under sec. 375, 52 Stat. 66, as amended; 7 U. S. C. 1375. Interpret or apply secs. 301, 313, 363, 52 Stat. 38, 47, 63, as amended, 69 Stat. 24, 684; 7 U. S. C. 1301, 1313, 1315, 1363.

GENERAL

§ 726.711 *Basis and purpose.* The regulations contained in §§ 726.711 to 726.728 are issued pursuant to the Agricultural Adjustment Act of 1938, as amended, and govern the establishment of 1956 farm acreage allotments and normal yields for fire-cured, dark air-cured, and Virginia sun-cured tobacco. The purpose of the regulations in §§ 726.711 to 726.728 is to provide the procedure for allocating, on an acreage basis, the national marketing quotas for fire-cured, dark air-cured, and Virginia sun-cured tobacco for the 1956-57 marketing year among farms and for determining normal yields. Prior to preparing the regulations in §§ 726.711 to 726.728, public notice (20 F. R. 3800) was given in accordance with the Administrative Procedure Act (5 U. S. C. 1003) The data, views, and recommendations pertaining to the regulations in §§ 726.711 to 726.728, which were submitted, have been duly considered within the limits permitted by the Agricultural Adjustment Act of 1938, as amended.

§ 726.712 *Definitions.* As used in §§ 726.711 to 726.728, and in all instructions, forms, and documents in connection therewith the words and phrases defined in this section shall have the meanings herein assigned to them unless the context or subject matter otherwise requires.

(a) Committees:

(1) "Community committee" means the persons elected within a community as the community committee pursuant to regulations governing the selection and functions of Agricultural Stabilization and Conservation county and community committees.

(2) "County committee" means the persons elected within a county as the county committee pursuant to regulations governing the selection and func-

tions of Agricultural Stabilization and Conservation county and community committees.

(3) "State committee" means the group of persons within any State designated by the Secretary of Agriculture to act as the Agricultural Stabilization and Conservation State committee.

(b) "County office manager" means the person employed by the county committee to execute the policies of the county committee and be responsible for the day-to-day operations of the ASC county office, or the person acting in such capacity.

(c) "Farm" means all adjacent or nearby farm land under the same ownership which is operated by one person, including also:

(1) Any other adjacent or nearby farm land which the county committee determines is operated by the same person as part of the same unit with respect to the rotation of crops and with workstock, farm machinery and labor substantially separate from that for any other lands; and

(2) Any field-rented tract (whether operated by the same or another person) which, together with any other land included in the farm, constitutes a unit with respect to the rotation of crops.

A farm shall be regarded as located in the county in which the principal dwelling is situated, or if there is no dwelling thereon, it shall be regarded as located in the county in which the major portion of the farm is located.

(d) "New farm" means a farm on which tobacco will be produced in 1956 for the first time since 1950. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is a new farm.

(e) "Old farm" means a farm on which tobacco was produced in one or more of the five years 1951 through 1955. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is an old farm.

(f) "Cropland" means farm land which in 1955 was tilled or was in regular crop-rotation, excluding (1) bearing orchards and vineyards (except the acreage of cropland therein) (2) plowable noncrop open pasture, and (3) any land which constitutes or will constitute, if tillage is continued, a wind erosion hazard to the community.

(g) "Community cropland factor" means that percentage determined by dividing the total cropland for all old farms in the community in 1955 into the total of the 1955 tobacco acreage allotment for such old farms: *Provided*, That (1) if it is determined that the cropland factors for all communities in the county are substantially the same, the county committee, with the approval of the State committee, may consider the entire county as one community, and (2) if there is only one farm in the county on which tobacco is grown, the community cropland factor of the nearest community in which tobacco is grown shall be used in determining the acreage indicated by cropland.

(h) "Acreage indicated by cropland" means that acreage determined by multiplying the number of acres of cropland in the farm by the community cropland factor.

(i) "Operator" means the person who is in charge of the supervision and conduct of the farming operations on the entire farm.

(j) "Person" means an individual, partnership, association, corporation, estate or trust or other business enterprise or other legal entity, and whenever applicable, a state, a political subdivision of a State, or any agency thereof.

(k) "Producer" means a person who, as owner, landlord, tenant, sharecropper, or laborer is entitled to share in the tobacco available for marketing from the farm or in the proceeds thereof.

(l) "State administrative officer" means the person employed by the State committee to execute the policies of the State committee and be responsible for the day-to-day operations of the ASC State office, or the person acting in such capacity.

(m) "Tobacco" means:

(1) Each one or all, as indicated by the context, of the kinds of tobacco listed below comprising the types specified, as classified in Service and Regulatory Announcement No. 118 (Part 30 of this title) of the Bureau of Agricultural Economics of the United States Department of Agriculture:

Fire-cured tobacco, comprising types 21, 22, 23, and 24;

Dark air-cured tobacco, comprising types 35 and 36;

Virginia sun-cured tobacco, comprising type 37.

(2) Any tobacco that has the same characteristics, and corresponding qualities, colors, and lengths as either fire-cured, dark air-cured, or Virginia sun-cured tobacco shall be considered respectively either fire-cured, dark air-cured, or Virginia sun-cured tobacco regardless of any factors of historical or geographical nature which cannot be determined by examination of the tobacco.

§ 726.713 *Extent of calculations and rule of fractions.* All acreage allotments shall be rounded to the nearest one hundredth acre. The rule of fractions will be to round upward fractions of more than five-thousandths and to round downward fractions of five-thousandths or less (i. e., 0.0050 would be 0.00, and 0.0051 would be 0.01)

§ 726.714 *Instructions and forms.* The Director, Tobacco Division, Commodity Stabilization Service, shall cause to be prepared and issued such forms as are necessary, and shall cause to be prepared such instructions with respect to internal management as are necessary for carrying out the regulations in this part. The forms and instructions shall be approved by, and the instructions shall be issued by, the Deputy Administrator for Production Adjustment of the Commodity Stabilization Service.

§ 726.715 *Applicability of §§ 726.711 to 726.728.* Sections 726.711 to 726.728 shall govern the establishment of farm acreage allotments and normal yields for tobacco in connection with farm marketing quotas for the marketing year beginning October 1, 1956. The applicability of §§ 726.711 to 726.728 is contingent upon the proclamation of national marketing quotas for tobacco by the Secretary of Agriculture and, in the case of Virginia sun-cured tobacco, approval thereof by growers voting in a referendum pursuant to section 312 of the Agricultural Adjustment Act of 1938, as amended.

ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR OLD FARMS

§ 726.716 *Determination of 1956 preliminary acreage allotments for old farms.* The 1956 preliminary acreage allotment for an old farm shall be the 1955 farm acreage allotment with the following exception: If the acreage of tobacco harvested on the farm in each of the three years 1953–55 was less than 75 percent of the farm acreage allotment for each of such years, the preliminary allotment shall be the larger of (1) the largest acreage of tobacco harvested on the farm in any one of such three years, or (2) the average acreage of tobacco harvested on the farm in the five years 1951–55: *Provided*, That any such preliminary allotment shall not exceed the 1955 allotment for such farm or be less than 0.01 acre.

§ 726.717 *1956 old farm tobacco acreage allotment.* The preliminary allotments calculated for all old farms in the State pursuant to § 726.716 shall be adjusted uniformly so that the total of such allotments for old farms plus the acreage available for adjusting acreage allotments for old farms pursuant to § 726.718 shall not exceed the State acreage allotment.

§ 726.718 *Adjustment of acreage allotments for old farms.* Notwithstanding the limitations contained in § 726.716, the farm acreage allotment for an old farm may be increased if the community and county committees (with the approval of the State committee) find that such increase is necessary to establish an allotment for such farm which is fair and equitable in relation to the allotments for other old farms in the community, on the basis of the past acreage of tobacco, making due allowances for drought, flood, hail, other abnormal weather conditions, plant bed, and other diseases; land, labor and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco. The acreage available for increasing allotments under this section shall not exceed one-tenth of one percent of the total acreage allotted to all tobacco farms in the State for the 1955–56 marketing years in the case of fire-cured and dark air-cured tobacco, and two percent of the total acreage allotted to all tobacco farms in the State in the case of Virginia sun-cured tobacco.

§ 726.719 *Reduction of acreage allotment for violation of the marketing quota regulations for a prior marketing year* (a) If tobacco was marketed or was permitted to be marketed in any marketing year as having been produced on the acreage allotment for any farm which in fact was produced on a different farm, the acreage allotments established for both such farms for 1956 shall be reduced, as provided in this section, except that such reduction for any such farm shall not be made if the county committee determines that no person connected with such farm caused, aided, or acquiesced in such marketing.

(b) The operator of the farm shall furnish complete and accurate proof of the disposition of all tobacco produced on the farm at such time and in such manner as will insure payment of the penalty due at the time the tobacco is marketed and, in the event of failure for any reason to furnish such proof, the acreage allotment for the farm shall be reduced, except that if the farm operator establishes to the satisfaction of the county and State committees that failure to furnish such proof of disposition was unintentional on his part and that he could not reasonably have been expected to furnish accurate proof of disposition, reduction of the allotment will not be required if the failure to furnish proof of disposition is corrected and payment of all additional penalty is made.

(c) If any producer files, or aids or acquiesces in the filing of, any false report with respect to the acreage of tobacco grown on the farm in 1955, the acreage allotment for the farm shall be reduced, as provided in this section, except that if each producer on the farm establishes to the satisfaction of the county and State committees that the filing of or aiding or acquiescing in the filing of, the false report was unintentional on his part and that he could not reasonably have been expected to know that the report was false, reduction of the allotment will not be required if the report is corrected and payment of all additional penalty is made.

(d) Any such reduction shall be made with respect to the 1956 farm acreage allotment provided it can be made at least 30 days prior to the beginning of the normal planting season for the county in which the farm is located as determined by the State committee. If the reduction cannot be so made effective with respect to the 1956 allotment such reduction shall be made with respect to the farm acreage allotment next established for the farm where the reduction can be made within the appropriate 30-day period. This section shall not apply if the allotment for any prior year was reduced on account of the same violation.

(e) The amount of reduction in the 1956 allotment shall be that percentage which the amount of tobacco involved in the violation is of the respective farm marketing quota for the farm for the year in which the violation occurred. Where the amount of such tobacco involved in the violation equals or exceeds the amount of the farm marketing quota the amount of reduction shall be 100 percent. The amount of tobacco determined by the county committee to have been falsely identified, or for which satisfactory proof of disposition has not been furnished, or with respect to which a false acreage report was filed, shall be considered the amount of tobacco involved in the violation. If the actual production of tobacco on the farm is not known, the county committee shall estimate such actual production, taking into consideration the condition of the tobacco crop during production, if known, and the actual yield per acre of tobacco on other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar: *Provided,* That the estimate of such actual production of tobacco on the farm shall not exceed the harvested acreage of tobacco on the farm multiplied by the average actual yield on farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar. The actual yield of tobacco on the farm as so estimated by the county committee multiplied by the farm acreage allotment shall be considered the farm marketing quota for the purpose of this section. In determining the amount of tobacco for which satisfactory proof of disposition has not been shown or with respect to which a false acreage report was filed in case the actual production of tobacco on the farm is not known, the amount of tobacco involved in the violation shall be deemed to be the actual production of tobacco on the farm, estimated as above, less the amount of tobacco for which satisfactory proof of disposition has been shown.

(f) If the farm involved in the violation is combined with another farm prior to the reduction, the reduction shall be applied to that portion of the allotment for which a reduction is required under paragraph (a) (b) or (c) of this section.

(g) If the farm involved in the violation has been divided prior to the reduction, the reduction shall be applied to the allotments for the divided farms as required under paragraph (a), (b), or (c) of this section.

§ 726.720 *Reallocation of allotments released from farms removed from agricultural production.* (a) The allotment determined or which would have been determined for any land which is removed from agricultural production for any purpose because of acquisition by any Federal, State, or other agency having a right of eminent domain shall be placed in a State pool and shall be available to the State committee for use in providing equitable allotments for farms owned or purchased by owners displaced because of acquisition of their farms by such agencies. Upon application to the county committee, within five years from the date of such acquisition of the farm, any owner so displaced shall be entitled to have an allotment for any other farm owned or purchased by him equal to an allotment which would have been determined for such other farm plus the allotment which would have been determined for the farm so acquired: *Provided,* That such allotment shall not exceed 20 percent of the acreage of cropland on the farm.

(b) The provisions of this section shall not be applicable if (1) there is any marketing quota penalty due with respect to the marketing of tobacco from the farm or by the owner of the farm at the time of its acquisition by the Federal, State, or other agency; (2) any tobacco produced on such farm has not been accounted for as required by the Secretary; or (3) the allotment next to be established for the farm acquired by the Federal, State, or other agency would have been reduced because of false or improper identification of tobacco produced on or marketed from such farm or due to a false acreage report.

§ 726.721 *Farms divided or combined.* (a) If land operated as a single farm in 1955 will be operated in 1956 as two or more farms, the 1956 tobacco acreage allotment determined or which otherwise would have been determined for the entire farm shall be apportioned among the tracts in the same proportion as the acreage of cropland available for the production of tobacco in each such tract in such year bore to the total number of acres of cropland available for the production of tobacco on the entire farm in such year, except that the tobacco acreage allotment determined or which otherwise would have been determined for the entire farm shall, if the farm to be divided for 1956 consists of two or more tracts which were separate and distinct farms before being combined within the past five years (1951–55), be apportioned among the tracts in the same proportion that each contributed to the farm acreage allotment: *Provided,* That with the recommendation of the county committee and approval of the State committee and with the written agreement of all interested persons, the tobacco acreage allotment determined for a tract under the provisions of this paragraph may be increased or decreased by not more than the larger of one-hundredth of an acre or 10 percent of the 1956 acreage allotment determined for the entire farm with corresponding increases or decreases made in the acreage allotment apportioned to the other tract or tracts.

(b) If two or more farms operated separately in 1955 are combined and operated in 1956 as a single farm, the 1956 allotment shall be the sum of the 1956 allotments determined for each of the farms comprising the combination.

(c) If a farm is to be divided in 1956 in settling an estate, the allotment may be divided among the various tracts in accordance with paragraph (a) of this section or on such other basis as the State committee determines will result in equitable allotments.

§ 726.722 *Determination of normal yields.* The normal yield for any old farm shall be that yield which the county committee determines is normal for the farm taking into consideration (a) the yields obtained on the farm during the five years 1950–54, (b) the soil and other physical factors affecting the production of tobacco on the farm, and (c) the yields obtained on other farms in the locality which are similar with respect to such factors.

ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR NEW FARMS

§ 726.723 *Determination of acreage allotments for new farms.* (a) The acreage allotment, other than an allotment made under § 726.720, for a new farm shall be that acreage which the county committee (with the approval of the State committee) determines is fair and reasonable for the farm taking into consideration the past tobacco experience of the farm operator; the land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco: *Provided,* That the acreage allotment so determined shall not exceed 50 percent of the allotments for old tobacco farms which are similar with respect to land, labor, and equipment available for the production of tobacco, crop rotation practices, and the soil and other physical factors affecting the production of tobacco.

(b) Notwithstanding any other provisions of this section a tobacco acreage allotment shall not be established for any new farm unless each of the following conditions has been met:

(1) The farm operator shall have had experience in growing the kind of tobacco for which an allotment is requested either as a share cropper, tenant, or as a farm operator during two of the past five years: *Provided,* That a farm operator who was in the armed services after September 16, 1940, shall be deemed to have met the requirements of this subparagraph if he has had such experience during one year either within the five years immediately prior to his entry into the armed services or within the five years immediately following his discharge from the armed services and if he files an application for an allotment within five crop years from date of discharge: *And provided further* That production of tobacco on a farm in 1955 for which in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined shall not be deemed such experience for any producer.

(2) The farm operator shall live on and obtain 50 percent or more of his livelihood from the farm covered by the application.

(3) The farm covered by the application shall be the only farm owned or operated by the farm operator for which either a fire-cured, dark air-cured, or Virginia sun-cured tobacco allotment is established for the 1956–57 marketing year.

(c) The farm shall be operated by the owner thereof.

(d) The farm or any portion thereof shall not have been a part of another farm during the years 1951–55 for which an old farm tobacco acreage allotment was determined.

(e) The acreage allotments established as provided in this section shall be subject to such downward adjustment as is necessary to bring such allotment in line with the total acreage available for allotment to all new farms. One-fourth of one percent of the 1956 national marketing quota shall, when converted to an acreage allotment by the use of the national average yield, be available for establishing allotments for new farms. The national average yield shall be the average of the several State yields used in converting the State marketing quotas into State acreage allotments.

§ 726.724 *Time for filing application.* An application for a new farm allotment shall be filed with the ASC county office prior to February 1, 1956, unless the farm operator was discharged from the armed services subsequent to December 31, 1955, in which case such application shall be filed within a reasonable period prior to planting tobacco on the farm.

§ 726.725 *Determination of normal yields.* The normal yield for a new farm shall be that yield per acre which the county committee determines is normal for the farm as compared with yields for other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar.

MISCELLANEOUS

§ 726.726 *Determination of acreage allotments and normal yield for farms returned to agricultural production.* (a) Notwithstanding the foregoing provisions of §§ 726.711 to 726.725, the acreage allotment for any farm which was acquired by any Federal, State, or other agency having the right of eminent domain, for any purpose and which is returned to agricultural production in 1956, or which was returned to agricultural production in 1955 too late for the 1955 allotment to be established, shall be determined by one of the following methods:

(1) If the land is acquired by the original owner, any part of the acreage allotment which was or could have been established for such farm prior to its retirement from agricultural production which remains in the State pool (adjusted to reflect the uniform increases and decreases in comparable old farm allotments since the farm was acquired) may be established as the 1956 allotment for such farm by transfer from the pool, and if any part of the allotment for such land was transferred by the original owner through the State pool to another farm now owned by him, such owner may elect to transfer all or any part of such allotment (as adjusted) to the farm which is returned to agricultural production.

(2) If the land is acquired by a person other than the original owner, or if all of the allotment was transferred through the State pools to another farm and the original owner does not now own the farm to which the allotment was transferred, the farm returned to agricultural production shall be regarded as a new farm.

(b) The normal yield for any such farm shall be that yield per acre which the county committee determines is reasonable for the farm as compared with yields for other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar.

§ 726.727 *Approval of determinations made under §§ 726.711 to 726.726.* All allotments and yields shall be reviewed by or on behalf of the State committee, and the State committee may revise or require revision of any determinations made under §§ 726.711 to 726.726. All acreage allotments and yields shall be approved by or on behalf of the State committee and no official notice of acreage allotment shall be mailed to a grower until such allotment has been approved by or on behalf of the State committee.

§ 726.728 *Application for review.* Any producer who is dissatisfied with the farm acreage allotment and marketing quota established for his farm, may, within fifteen days after mailing of the official notice of the farm acreage allotment and marketing quota, file application with the ASC county office to have such allotment reviewed by a review committee. This procedure governing the review of farm acreage allotments and marketing quotas is contained in the regulations issued by the Secretary (Part 711 of this chapter) which are available at the ASC county office.

NOTE: The record keeping and reporting requirements of these regulations have been approved by and subsequent reporting requirements will be subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Done at Washington, D. C., this 17th day of August 1955. Witness my hand and seal of the Department of Agriculture.

[SEAL] TRUE D. MORSE,
Acting Secretary of Agriculture.

[F. R. Doc. 55-6793; Filed, Aug. 19, 1955; 8:50 a. m.]

[1023—Allotments—(Maryland-56)-1]

PART 727—MARYLAND TOBACCO

MARKETING QUOTA REGULATIONS, 1956–57 MARKETING YEAR

GENERAL

Sec.

AUTHORITY: §§ 727.711 to 727.728 issued under sec. 375, 52 Stat. 66, as amended; 7 U. S. C. 1375. Interpret or apply secs. 301, 313, 363, 52 Stat. 38, as amended, 47, as amended, 63, 69 Stat. 684; 7 U. S. C. 1301, 1313, 1363.

GENERAL

§ 727.711 *Basis and purpose.* The regulations contained in §§ 727.711 to 727.728 are issued pursuant to the Agricultural Adjustment Act of 1938, as amended, and govern the establishment of 1956 farm acreage allotments and normal yields for Maryland tobacco. The purpose of the regulations in §§ 727.711 to 727.728 is to provide the procedure for allocating on an acreage basis, the State marketing quota for Maryland tobacco for the 1956–57 marketing year among farms and for determining normal yields. Prior to preparing the regulations in §§ 727.711 to 727.728, public notice (20 F R. 4189) was given in accordance with the Administrative Procedure Act (5 U. S. C. 1003) The data, views, and recommendations pertaining to the regulations in §§ 727.711 to 727.728, which were submitted have been duly considered within the limits permitted by the Agricultural Adjustment Act of 1938, as amended.

§ 727.712 *Definitions.* As used in §§ 727.711 to 727.728, and in all instructions, forms, and documents in connection therewith, the words and phrases defined in this section shall have the meanings herein assigned to them unless the context or subject matter otherwise requires.

(a) Committees:

(1) "Community committee" means the persons elected within a community as the community committee pursuant to the regulations governing the selection and functions of Agricultural Stabilization and Conservation county and community committees.

(2) "County committee" means the persons elected within a county as the county committee pursuant to regulations governing the selection and functions of Agricultural Stabilization and Conservation county and community committees.

(3) "State committee" means the group of persons within any State designated by the Secretary of Agriculture to act as the Agricultural Stabilization and Conservation State committee.

(b) "County office manager" means the person employed by the county committee to execute the policies of the county committee and be responsible for the day-to-day operations of the ASC county office, or the person acting in such capacity.

(c) "Farm" means all adjacent or nearby farm land under the same ownership which is operated by one person, including also:

(1) Any other adjacent or nearby farm land which the county committee determines is operated by the same person as part of the same unit with respect to the rotation of crops and with workstock, farm machinery, and labor substantially separate from that for any other lands; and

(2) Any field-rented tract (whether operated by the same or another person) which, together with any other land included in the farm, constitutes a unit with respect to the rotation of crops.

A farm shall be regarded as located in the county in which the principal dwelling is situated, or if there is no dwelling thereon, it shall be regarded as located in the county in which the major portion of the farm is located.

(d) "New farm" means a farm on which tobacco will be produced in 1956 for the first time since 1950. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was established for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is a new farm.

(e) "Old farm" means a farm on which tobacco was produced in one or more of the five years 1951 through 1955. If in accordance with applicable law and regulations no 1955 tobacco acreage allotment was established for the farm, any acreage of tobacco harvested in 1955 shall not be considered as harvested acreage in determining whether the farm is an old farm.

(f) "Cropland" means farm land which in 1955 was tilled or was in regular crop rotation, excluding (1) bearing orchards and vineyards (except the acreage of cropland therein) (2) plowable noncrop open pasture, and (3) any land which constitutes or will constitute, if tillage is continued, a wind erosion hazard to the community.

(g) "Operator" means the person who is in charge of the supervision and conduct of the farming operations on the entire farm.

(h) "Person" means an individual, partnership, association, corporation, estate or trust or other business enterprise or other legal entity, and whenever applicable, a State, a political subdivision of a State, or any agency thereof.

(i) "Producer" means a person who, as owner, landlord, tenant, share-cropper, or laborer is entitled to share in the tobacco available for marketing from the farm or in the proceeds thereof.

(j) "State administrative officer" means the person employed by the State committee to execute the policies of the State committee and be responsible for the day-to-day operations of the ASC State office, or the persons acting in such capacity.

(k) "Tobacco" means Maryland tobacco, type 32, as classified in Service and Regulatory Announcement No. 118 (Part 30 of this title) of the Bureau of Agricultural Economics of the United States Department of Agriculture. Tobacco which has the same characteristics and corresponding qualities, colors, and lengths, shall be treated as one type, regardless of any factors of historical or geographical nature which cannot be determined by an examination of the tobacco.

§ 727.713 *Extent of calculations and rule of fractions.* All acreage allotments shall be rounded to the nearest one-hundredth acre. The rule of fractions will be to round upward fractions of more than five-thousandths and to round downward fractions of five-thousandths or less (i. e., 0.0050 would be 0.00 and 0.0051 would be 0.01)

§ 727.714 *Instructions and forms.* The Director, Tobacco Division, Commodity Stabilization Service, shall cause to be prepared and issued such forms as are necessary, and shall cause to be prepared such instructions for internal management as are necessary, for carrying out the regulations in this part. The forms and instructions shall be approved by, and the instructions shall be issued by, the Deputy Administrator for Production Adjustment of the Commodity Stabilization Service.

§ 727.715 *Applicability of §§ 727.711 to 727.728.* Sections 727.711 to 727.728 shall govern the establishment of farm acreage allotments and normal yields for tobacco in connection with farm marketing quotas for the marketing year beginning October 1, 1956. The applicability of §§ 727.711 to 727.728 is contingent upon the proclamation of a national marketing quota for Maryland tobacco by the Secretary of Agriculture, and the approval thereof by growers voting in a referendum pursuant to section 312 of the Agricultural Adjustment Act of 1938, as amended.

ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR OLD FARMS

§ 727.716 *Determination of 1956 preliminary acreage allotments for old farms.* (a) The 1956 preliminary allotment for an old farm shall be the largest of (1) the average acreage of tobacco harvested on the farm during the years 1951–55, (2) 90 percent of the average acreage of tobacco harvested on the farm during the years 1953–55, or (3) 50 percent of the acreage of tobacco harvested on the farm in 1955, subject to the provisions of paragraphs (b) and (c) of this section.

(b) The acreage of tobacco harvested on a farm in 1955 shall be considered for purposes of this section to be the smaller of the 1955 farm tobacco acreage allotment determined for the farm or the acreage of tobacco harvested in 1955 on the farm.

(c) For purposes of this section, the 1953 harvested acreage on a farm shall be the acreage of tobacco harvested on the farm in 1953: *Provided,* That if the 1953 acreage of tobacco harvested on the farm was as much as 75 percent and not more than 100 percent of the 1953 allotment for the farm, the 1953 harvested acreage shall be considered to be equal to the 1953 farm acreage allotment: *Provided further* That if the 1953 allotment for the farm was increased under the proviso in § 727.418 of the Maryland tobacco marketing quota regulations for the 1953–54 marketing year, the 1953 harvested acreage will be (1) the adjusted harvested acreage determined pursuant to § 727.616 (b) of the Mary-

land tobacco marketing quota regulations for the 1954–55 marketing year, or, if larger, (2) the 1953 allotment if the 1953 harvested acreage was not less than 75 percent of the 1953 allotment.

§ 727.717 *1956 old farm tobacco acreage allotment.* The preliminary allotments calculated for all old farms in the State pursuant to § 727.716 shall be adjusted uniformly so that the total of such allotments plus the acreage available for adjusting acreage allotments for old farms pursuant to § 727.718 shall not exceed the State acreage allotment: *Provided,* That if the acreage allotment so determined for any farm (except farms operated, controlled, or directed by a person who also operates, controls, or directs another farm on which tobacco is produced) is less than that acreage which, with the normal yield for the farm, would produce 2,400 pounds of tobacco, then such acreage allotment shall be increased to the smaller of (a) 120 percent thereof, or (b) the acreage which, with the normal yield for the farm, would produce 2,400 pounds of tobacco.

§ 727.718 *Adjustment of acreage allotments for old farms.* Notwithstanding the limitations contained in § 727.716, the farm acreage allotment for an old farm may be increased if the community and county committees find (with the approval of the State committee) that such increase is necessary to establish an allotment for such farm which is fair and equitable in relation to the allotments for other old farms in the community, on the basis of the past acreage of tobacco, making due allowances for drought, flood, hail, other abnormal weather conditions, plant bed, and other diseases; land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco. The acreage available for increasing allotments under this section shall not exceed three and three-fourths percent of the 1956 State acreage allotment.

§ 727.719 *Reduction of acreage allotment for violation of the marketing quota regulations for a prior marketing year.* (a) If tobacco was marketed or was permitted to be marketed in the 1953–54 marketing year as having been produced on the acreage allotment for any farm which in fact was produced on a different farm, the acreage allotments established for both such farms for 1956 shall be reduced, as provided in this section, except that such reduction for any such farm shall not be made if the county committee determines that no person connected with such farm caused, aided, or acquiesced in such marketing.

(b) The operator of the farm shall furnish complete and accurate proof of the disposition of all tobacco produced on the farm at such time and in such manner as will insure payment of the penalty due at the time the tobacco is marketed and, in the event of failure for any reason to furnish such proof, the acreage allotment for the farm shall be reduced, except that if the farm operator establishes to the satisfaction of the county and State committees that failure to furnish such proof of disposition was unintentional on his part and that he could not reasonably have been expected to furnish accurate proof of disposition, reduction of the allotment will not be required if the failure to furnish proof of disposition is corrected and payment of all additional penalty is made.

(c) The farm operator or his representative shall file a report with the ASC county office or a representative of the county committee on Form CSS–578, Report of 1955 Acreage, showing all fields of tobacco on the farm in 1955. If any producer files, or aids or acquiesces in the filing of any false report with respect to the acreage of tobacco grown on the farm in 1955, the acreage allotment for the farm shall be reduced, as provided in this section, except that if each producer on the farm establishes to the satisfaction of the county and State committees that the filing of, or aiding or acquiescing in the filing of, the false report was unintentional on his part and that he could not reasonably have been expected to know that the report was false, reduction of the allotment will not be required if the report is corrected and payment of all additional penalty is made.

(d) Any such reduction shall be made with respect to the 1956 farm acreage allotment, provided it can be made at least 30 days prior to the beginning of the normal planting season for the county in which the farm is located as determined by the State committee. If the reduction cannot be so made effective with respect to the 1956 allotment, such reduction shall be made with respect to the farm acreage allotment next established for the farm where the reduction can be made within the time specified in this paragraph. This section shall not apply if the allotment for any prior year was reduced on account of the same violation.

(e) The amount of reduction in the 1956 allotment shall be that percentage which the amount of tobacco involved in the violation is of the respective farm marketing quota for the farm for the year in which the violation occurred. Where the amount of such tobacco involved in the violation equals or exceeds the amount of the farm marketing quota, the amount of reduction shall be 100 percent. The amount of tobacco determined by the county committee to have been falsely identified or for which satisfactory proof of disposition has not been furnished, or with respect to which a false acreage report was filed, shall be considered the amount of tobacco involved in the violation. If the actual production of tobacco on the farm is not known, the county committee shall estimate such actual production, taking into consideration the condition of the tobacco crop during production, if known, and the actual yield per acre of tobacco on other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar: *Provided,* That the estimate of such actual production of tobacco on the farm shall not exceed the harvested acreage of tobacco on the farm multiplied by the average actual yield on farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar. The actual yield of tobacco on the farm as so estimated by the county committee multiplied by the farm acreage allotment shall be considered the farm marketing quota for the purposes of this section. In determining the amount of tobacco for which satisfactory proof of disposition has not been shown or with respect to which a false acreage report was filed in case the actual production of tobacco on the farm is not known, the amount of tobacco involved in the violation shall be deemed to be the actual production of tobacco on the farm, estimated as above, less the amount of tobacco for which satisfactory proof of disposition has been shown.

(f) If the farm involved in the violation is combined with another farm prior to the reduction, the reduction shall be applied to that portion of the allotment for which a reduction is required under paragraph (a), (b), or (c) of this section.

(g) If the farm involved in the violation has been divided prior to the reduction, the reduction shall be applied to the allotments for the divided farms as required under paragraph (a), (b) or (c) of this section.

§ 727.720 *Reallocation of allotments released from farms removed from agricultural production.* (a) The allotment determined or which would have been determined for any land which is removed from agricultural production for any purpose because of acquisition by any Federal, State, or other agency having a right of eminent domain shall be placed in a State pool and shall be available to the State committee for use in providing equitable allotments for farms owned or purchased by owners displaced because of acquisition of their farms by such agencies. Upon application to the county committee, with five years from the date of such acquisition of the farm, any owner so displaced shall be entitled to have an allotment for any other farm owned or purchased by him equal to an allotment which would have been determined for such other farm plus the allotment which would have been determined for the farm so acquired: *Provided,* That such allotment shall not exceed 20 percent of the acreage of cropland on the farm.

(b) The provisions of this section shall not be applicable if (1) there is any marketing quota penalty due with respect to the marketing of tobacco from the farm or by the owner of the farm at the time of its acquisition by the Federal, State, or other agency; (2) any tobacco produced on such farm has not been accounted for as required by the Secretary; or (3) the allotment next to be established for the farm acquired by the Federal, State, or other agency would have been reduced because of false or improper identification of tobacco produced on or marketed from such farm or due to a false acreage report.

§ 727.721 *Farms divided or combined.* (a) If land operated as a single farm in

1955 will be operated in 1956 as two or more farms, the 1956 preliminary tobacco acreage allotment determined or which otherwise would have been determined for the entire farm shall be apportioned among the tracts in the same proportion as the acreage of cropland available for the production of tobacco in each such tract in such year bore to the total number of acres of cropland available for the production of tobacco on the entire farm in such year, except that, upon recommendation of the county committee, and with State committee approval and agreement of the interested parties in writing, the preliminary tobacco acreage allotment determined or which otherwise would have been determined for the entire farm may be apportioned among the tracts in the same proportion as the 1951–55 five-year average acreage of tobacco harvested on each such tract bore to the 1951–55 five-year acreage of tobacco harvested on the entire farm: *Provided,* That with the recommendation of the county committee and approval of the State committee and with the written agreement of all interested persons, the preliminary tobacco acreage allotment determined for a tract under the provisions of this paragraph may be increased or decreased by not more than the larger of one-hundredth acre or 10 percent of the 1956 preliminary acreage allotment determined for the entire farm with corresponding increases or decreases made in the preliminary acreage allotment apportioned to the other tract or tracts.

(b) If two or more farms operated separately in 1955 are combined and operated in 1956 as a single farm, the 1956 preliminary allotment shall be the sum of the 1956 preliminary allotments determined for each of the farms comprising the combination.

(c) If a farm is to be divided in 1956 in settling an estate, the preliminary allotment may be divided among the various tracts in accordance with paragraph (a) of this section, or on such other basis as the State committee determines will result in equitable farm allotments.

§ 727.722 *Determination of normal yields.* The normal yield for any old farm shall be that yield which the county committee determines is normal for the farm taking into consideration (a) the yields obtained on the farm during the years 1946–54 for which data are available, (b) the soil and other physical factors affecting the production of tobacco on the farm, and (c) the yields obtained on other farms in the locality which are similar with respect to such factors.

ACREAGE ALLOTMENTS AND NORMAL YIELDS FOR NEW FARMS

§ 727.723 *Determination of acreage allotments for new farms.* (a) The acreage allotment, other than an allotment made under § 727.720, for a new farm shall be that acreage which the county committee determines is fair and reasonable for the farm taking into consideration the past tobacco experience of the farm operator; the land, labor, and equipment available for the production of tobacco; crop rotation practices; and the soil and other physical factors affecting the production of tobacco: *Provided,* That the acreage allotment so determined shall not exceed 50 percent of the allotments for old tobacco farms which are similar with respect to land, labor, and equipment available for the production of tobacco, crop rotation practices, and the soil and other physical factors affecting the production of tobacco.

(b) Notwithstanding any other provisions of this section, a tobacco acreage allotment shall not be established for any new farm unless each of the following conditions has been met:

(1) The farm operator shall have had experience during two of the past five years in the kind of tobacco for which an allotment is requested and such experience shall have been for the entire crop year beginning with the preparation of the plant bed and extending through preparation of the tobacco for market: *Provided,* That a farm operator who was in the armed services after September 16, 1940, shall be deemed to have met the requirements of this subparagraph if he has had such experience during one year either within the five years immediately prior to his entry into the armed services or within the five years immediately following his discharge from the armed services and if he files an application for an allotment within five crop years from date of discharge: *And provided further* That production of tobacco on a farm in 1955 for which in accordance with applicable law and regulations no 1955 tobacco acreage allotment was determined shall not be deemed such experience for any producer.

(2) The farm operator shall live on and receive 50 percent or more of his income from the farm covered by the application.

(3) The farm shall not have a 1956 allotment for any kind of tobacco other than that for which application is made under this part.

(4) The farm shall be operated by the owner thereof.

(5) The farm or any portion thereof shall not have been a part of another farm during the years 1951–55 for which an old farm tobacco acreage allotment was determined.

(c) The acreage allotments established as provided in this section shall be subject to such downward adjustment as is necessary to bring such allotments in line with the total acreage available for allotment to all new farms. One-fourth of one percent of the 1956 national marketing quota shall, when converted to an acreage allotment by the use of the national average yield be available for establishing allotments for new farms. The national average yield shall be the average of the several State yields used in converting the State marketing quota into State acreage allotments.

§ 727.724 *Time for filing application.* An application for a new farm allotment shall be filed with the ASC county office no later than January 31, 1956, unless the farm operator was discharged from the armed services subsequent to December 31, 1955, in which case such application shall be filed within a reasonable period prior to planting tobacco on the farm.

§ 727.725 *Determination of normal yields.* The normal yield per acre for a new farm shall be that which the county committee determines is normal for the farm as compared with yields for other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar.

MISCELLANEOUS

§ 727.726 *Determination of acreage allotments and normal yields for farms returned to agricultural production.* (a) Notwithstanding the foregoing provisions of §§ 727.711 to 727.725, the acreage allotment for any farm which was acquired by any Federal, State, or other agency having the right of eminent domain for any purpose and which is returned to agricultural production in 1956 or which was returned to agricultural production in 1955 too late for the 1955 allotment to be established shall be determined by one of the following methods:

(1) If the land is acquired by the original owner, any part of the acreage allotment which was or could have been established for such farm prior to its retirement from agricultural production which remains in the State pool (adjusted to reflect the uniform increases and decreases in comparable old farm allotments since the farm was acquired) may be established as the 1956 allotment for such farm by transfer from the pool, and if any part of the allotment for such land was transferred by the original owner through the State pool to another farm now owned by him, such owner may elect to transfer all or any part of such allotment (as adjusted) to the farm which is returned to agricultural production.

(2) If the land is acquired by a person other than the original owner, or if all of the allotment was transferred through the State pools to another farm and the original owner does not now own the farm to which the allotment was transferred, the farm returned to agricultural production shall be regarded as a new farm.

(b) The normal yield for any such farm shall be that yield per acre which the county committee determines is reasonable for the farm as compared with yields for other farms in the locality on which the soil and other physical factors affecting the production of tobacco are similar.

§ 727.727 *Approval of determinations made under §§ 727.711 to 727.726.* All allotments and yields shall be reviewed by or on behalf of the State committee, and the State committee may revise or require revision of any determinations made under §§ 727.711 to 727.726. All acreage allotments and yields shall be approved by or on behalf of the State committee, and no official notice of acreage allotment shall be mailed to a grower until such allotment has been approved by or on behalf of the State committee.

§ 727.728 *Application for review.* Any producer who is dissatisfied with the

farm acreage allotment and marketing quota established for his farm, may within fifteen days after mailing of the official notice of farm acreage allotment and marketing quota, file application with the ASC county office to have such allotment reviewed by a review committee. The procedures governing the review of farm acreage allotments and marketing quotas are contained in the regulations issued by the Secretary (Part 711 of this chapter) which are available at the ASC county office.

NOTE: The record keeping and reporting requirements of these regulations have been approved by and subsequent reporting requirements will be subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Done at Washington, D. C., this 17th day of August 1955. Witness my hand and the seal of the Department of Agriculture.

[SEAL] TRUE D. MORSE,
Acting Secretary of Agriculture.

[F. R. Doc. 55-6795; Filed, Aug. 19, 1955; 8:51 a. m.]

Chapter VIII—Commodity Stabilization Service (Sugar), Department of Agriculture

Subchapter C—Determination of Proportionate Shares

[Sugar Determination 850.8, Supp. 4]

PART 850—DOMESTIC BEET SUGAR PRODUCING AREA

MONTANA PROPORTIONATE SHARE AREAS AND FARM PROPORTIONATE SHARES FOR 1955 CROP

Correction

In F. R. Document 55-6749, appearing in the issue for Friday, August 19, 1955, at page 6039, the complete text for § 850.12 d) (7) was inadvertently omitted, as was the text for paragraph (d) (8) and the Statement of Bases and Considerations. The full text for the omitted material reads as set forth below:

(7) *Notification of farm operators.* The farm operator shall be notified concerning the proportionate share established for his farm on form SU-103, Notice of Farm Proportionate Share—1955 Sugar Beet Crop, even if the acreage established is "none" and in each case of approved adjustment the farm operator shall be notified regarding the adjusted proportionate share on a form SU-103 marked "Revised."

(8) *Determination provisions prevail.* The bases and procedures set forth in this section are issued in accordance with and subject to the provisions of § 850.8.

STATEMENT OF BASES AND CONSIDERATIONS

This supplement sets forth the bases and procedures established by the Agricultural Stabilization and Conservation Montana State Committee for determining farm proportionate shares in Montana in accordance with the determination of proportionate shares for the 1955 crop of sugar beets, as issued by the Secretary of Agriculture.

The division of Montana into general areas as served by beet sugar companies provides a reasonable subdivision of the State, in relation to the operation of sugar beet processing plants and the use of advisory committees comprising grower and processor representatives. The formula used in subdividing the State acreage allocation among these areas is similar to that used by the Department of Agriculture in establishing State allocations.

The individual farm proportionate shares are established on the basis of the average planted sugar beet acreage on farms for the crops of 1950 through 1954. Since sugar beets have been produced in the various areas of Montana for many years, the 5-year average acreage is deemed a satisfactory measure of past production and ability to produce for each farm.

The bases and procedures for making adjustments in initial proportionate shares, for establishing shares for new producers, and for adjusting proportionate shares because of unused acreage and appeals, set forth criteria to be followed for each of these operations in order that a fair and equitable proportionate share may be established for each farm.

Chapter IX—Agricultural Marketing Service (Marketing Agreements and Orders), Department of Agriculture

PART 909—ALMONDS GROWN IN CALIFORNIA

SALABLE AND SURPLUS PERCENTAGES FOR ALMONDS DURING CROP YEAR BEGINNING JULY 1, 1955

Pursuant to the provisions of § 909.62 of Marketing Agreement No. 119 and Order No. 9 (7 CFR Part 909) regulating the handling of almonds grown in California, effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and upon the basis of estimates of the Almond Control Board, established under the aforesaid marketing agreement and order, and other information available to this Department, it is hereby found and determined that the establishment of the salable and surplus percentages for the handling of almonds for the crop year which began July 1, 1955, as hereinafter set forth, will tend to effectuate the declared policy of the act.

This action is being taken on the basis of the following economic factors:

(a) The total production of California almonds, edible kernel weight basis, during the 1955-56 crop year will approximate 39 million pounds, as compared with 44.3 million pounds in 1954-55; the carryin of salable almonds as of July 1, 1955, was 8.1 million pounds, as compared with 9.3 million pounds on July 1, 1954; and the available domestic supply for 1955-56 will be approximately 47.1 million pounds, as compared with the salable supply for 1954-55 (85 percent of production, plus carryin), of approximately 47.0 pounds.

(b) The foreign production of almonds in 1955 is reported by this Department as 54,300 tons, shelled basis, which is about 25 percent below the short foreign crop of 1954. Imports into the United States for consumption during the 1955-56 crop year are not expected to exceed 2 million pounds, as compared with approximately 1.6 million pounds in 1954-55, and the 1950-54 crop year average imports of 6.6 million pounds.

(c) The production of competing domestic tree nuts, (pecans, walnuts, and filberts) is estimated by this Department as of August 1, 1955, at 241 million pounds, as compared with 259 million pounds in 1954, and the 1950-54 average of 305 million pounds. Carryover stocks of these nuts according to information from the trade are relatively small, and prices generally are at the highest levels of the last five years.

(d) The high level of consumer income should be favorable to almond consumption in 1955-56.

(e) The average price for almonds received by growers for the 1954 crop is estimated by this Department at $490 per ton, which reflects both the price received for salable almonds and the lower price received for the 15 percent of the crop designated as surplus. During the 1954-55 crop year, there was a pronounced market price increase which was not entirely reflected in grower returns. F. o. b. prices for shelled almonds in the latter part of the 1954-55 crop year, were, for typical sizes, at least 15 cents per pound above opening prices early in the fall of 1954. Returns to growers reflected to a considerable degree the market prices prevailing in the early part of the 1954-55 crop year. The higher level of market prices now prevailing as compared with a year ago should result in improvement in grower prices as compared with 1954-55.

(f) On the basis of present trends, the parity price of almonds for the 1955-56 crop year is not expected to exceed $520 per ton. In view of the aforementioned factors, it is estimated that the average price to growers in 1955-56 will exceed the parity price.

Therefore, after consideration of all relevant matters, the following administrative rule is issued:

§ 909.205 *Salable and surplus percentages for almonds during the crop year beginning July 1, 1955.* The salable and surplus percentages for almonds during the crop year beginning July 1, 1955, shall be 100 percent and zero percent, respectively.

It is hereby found and determined that notice of proposed rule making, public participation therein, and 30 days' notice prior to its effective date (see section 4 of the Administrative Procedure Act; 5 U. S. C. 1001 et seq.) is impracticable, unnecessary, and contrary to the public interest. The 1955-56 crop year has already begun, and it is desirable that this action be made effective as soon as possible. The action taken will require no advance preparation by almond handlers, and will relieve them of a restriction in regard to disposition of almonds.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. 608c)

Issued at Washington, D. C., this 17th of August 1955, to become effective upon publication of this document in the FEDERAL REGISTER.

[SEAL] S. R. SMITH,
Director
Fruit and Vegetable Division.

[F. R. Doc. 55-6798; Filed, Aug. 19, 1955; 8:52 a. m.]

[Valencia Orange Reg. 50]

PART 922—VALENCIA ORANGES GROWN IN ARIZONA AND DESIGNATED PART OF CALIFORNIA

LIMITATION OF HANDLING

§ 922.350 *Valencia Orange Regulation 50*—(a) *Findings.* (1) Pursuant to Order No. 22 (19 F R. 1741), regulating the handling of Valencia oranges grown in Arizona and designated part of California, effective March 31, 1954, under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and upon the basis of the recommendation and information submitted by the Valencia Orange Administrative Committee, established under the said order, and upon other available information, it is hereby found that the limitation of handling of such Valencia oranges, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The Valencia Orange Administrative Committee held an open meeting on August 18, 1955, after giving due notice thereof, to consider supply and market conditions for Valencia oranges and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein was promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such Valencia oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed on or before the effective date hereof.

(b) *Order* (1) The quantity of Valencia oranges grown in Arizona and designated part of California which may be handled during the period beginning at 12:01 a. m., P. s. t., August 21, 1955, and ending at 12:01 a. m., P. s. t., August 28, 1955, is hereby fixed as follows:

(i) District 1. Unlimited movement;

(ii) District 2: 415,800 boxes;

(iii) District 3: Unlimited movement.

(2) Valencia oranges handled pursuant to the provisions of this section shall be subject to any size restrictions applicable thereto which have heretofore been issued on the handling of such oranges and which are effective during the period specified herein.

(3) As used in this section, "handled," "handler," "boxes," "District 1," "District 2," and "District 3," shall have the same meaning as when used in said order.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. 608c)

Dated: August 19, 1955.

[SEAL] G. R. GRANGE,
Acting Director Fruit and Vegetable Division, Agricultural Marketing Service.

[F. R. Doc. 55-6855; Filed, Aug. 19, 1955; 11:48 a. m.]

[Peach Order 1]

PART 950—PEACHES GROWN IN UTAH

REGULATION BY GRADE AND SIZES

§ 950.305 *Peach Order 1*—(a) *Findings.* (1) Pursuant to the marketing agreement and Order No. 50 (7 CFR Part 950) regulating the handling of peaches grown in the State of Utah, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.) and upon the basis of the recommendations of the Administrative Committee, established under the aforesaid marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of such peaches, as hereinafter set forth, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) in that, as hereinafter set forth, the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective not later than August 22, 1955. A reasonable determination as to the supply of, and the demand for, such peaches must await the development of the crop and adequate information thereon was not available to the Administrative Committee until August 11, 1955, recommendation as to the need for, and the extent of, regulation of shipments of such peaches was made at the meeting of said committee on August 11, 1955, after consideration of all information then available relative to the supply and demand conditions for such peaches, at which time the recommendation and supporting information was submitted to the Department, and made available to growers and handlers; necessary supplemental information was not available to the Department until August 16, 1955; shipments of the current crop of such peaches are now under way, and this section should, insofar as practicable, be applicable to all shipments of such peaches in order to effectuate the declared policy of the act; and compliance with this section will not require of handlers any preparation therefor which cannot be completed by the effective time hereof.

(b) *Order* (1) During the period beginning at 12:01 a. m., m. s. t., August 22, 1955, and ending at 12:01 a. m., m. s. t., October 23, 1955, no handler shall ship:

(i) Any peaches which do not grade at least U. S. No. 1,

(ii) Any early Elberta peaches which do not measure at least 1⅞ inches in diameter: *Provided,* That a handler may ship any lot of early Elberta peaches (*a*) if not more than 10 percent, by count, of the peaches in such lot are smaller than 1⅞ inches in diameter and if not more than 15 percent, by count, of the peaches contained in any individual container in such lot are smaller than 1⅞ inches in diameter; or (*b*) if the peaches in such lot are shipped in peach boxes (inside dimensions 4½–5" x 11½" x 16⅛") and the peaches are of a size not smaller than a size that will pack, in accordance with the specifications of a standard pack, a count of 84 peaches in a peach box, except that the tolerance for variations incident to proper packing provided in such pack specifications, shall not permit a variation of more than 4 peaches in any such box; or

(iii) Any variety of peaches other than early Elberta peaches which do not measure at least 2 inches in diameter: *Provided,* That a handler may ship any lot of peaches (*a*) if not more than 10 percent, by count, of the peaches in such lot are smaller than 2 inches in diameter and if not more than 15 percent, by count, of the peaches contained in any individual container in such lot are smaller than 2 inches in diameter; or (*b*) if the peaches in such lot are shipped in peach boxes (inside dimensions 4½"–5" x 11½" x 16⅛") and the peaches are of a size not smaller than a size that will pack, in accordance with the specifications of a standard pack, a count of 78 peaches in a peach box, except that the tolerance for variations incident to proper packing, provided in such pack specifications, shall not permit a variation of more than 4 peaches in any such box.

(2) *Definitions.* As used herein, "peaches," "handler," and "ship" shall have the same meaning as when used in the aforesaid marketing agreement and order; "U. S. No. 1," "diameter," "count," and "standard pack" shall have the same meaning as when used in the United States Standards for Peaches, as recodified (7 CFR 51.1210–1223; 18 F. R. 7116)

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. 608c)

Dated: August 18, 1955.

[SEAL] S. R. SMITH,
Director Fruit and Vegetable Division, Agricultural Marketing Service.

[F. R. Doc. 55-6811; Filed, Aug. 19, 1955; 8:54 a. m.]

[Lemon Reg. 603]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATIONS OF SHIPMENTS

§ 953.710 *Lemon Regulation 603*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 53, as amended (7 CFR Part 953; 19 F. R. 7175; 20 F. R. 2913) regulating the handling of lemons grown in the State of California or in the State of Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.) and upon the basis of the recommendation and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of the quantity of such lemons which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. Shipments of lemons, grown in the State of California or in the State of Arizona, are currently subject to regulation pursuant to said amended marketing agreement and order; the recommendation and supporting information for regulation during the period specified herein was promptly submitted to the Department after an open meeting of the Lemon Administrative Committee on August 17, 1955, such meeting was held, after giving due notice thereof to consider recommendations for regulation, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this regulation effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time thereof.

(b) *Order.* (1) The quantity of lemons grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., P. s. t., August 21, 1955, and ending at 12:01 a. m., P. s. t., August 28, 1955, is hereby fixed as follows:

(i) District 1. Unlimited movement;

(ii) District 2: 350 carloads;

(iii) District 3: Unlimited movement.

(2) As used in this section, "handled," "carloads," "District 1," "District 2," and "District 3" shall have the same meaning as when used in the said amended marketing agreement and order.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. 608c)

Dated: August 18, 1955.

[SEAL] S. R. SMITH,
Director Fruit and Vegetable Division, Agricultural Marketing Service.

[F. R. Doc. 55-6832; Filed, Aug. 19, 1955; 8:55 a. m.]

[957.313, Amdt. 2]

PART 957—IRISH POTATOES GROWN IN CERTAIN DESIGNATED COUNTIES IN IDAHO AND MALHEUR COUNTY, OREGON

LIMITATION OF SHIPMENTS

Findings. (a) Pursuant to Marketing Agreement No. 98 and Order No. 57, as amended (7 CFR Part 957), regulating the handling of Irish potatoes grown in certain designated counties in Idaho and Malheur County, Oregon, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (48 Stat. 31, as amended; 7 U. S. C. 601 et seq.), and upon the basis of the recommendation and information submitted by the Idaho-Eastern Oregon Potato Committee, established pursuant to said marketing agreement and order, as amended, and upon other available information, it is hereby found that the amendment to the limitation of shipments, as hereinafter provided, will tend to effectuate the declared policy of the act.

(b) It is hereby found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this amendment until 30 days after publication in the FEDERAL REGISTER (5 U. S. C. 1001 et seq.) in that (i) the time intervening between the date when information upon which this amendment is based became available and the time when this amendment must become effective in order to effectuate the declared policy of the act is insufficient, (ii) more orderly marketing in the public interest, than would otherwise prevail, will be promoted by regulating the shipment of potatoes, in the manner set forth below, on and after the effective date of this amendment, (iii) compliance with this amendment will not require any special preparation on the part of handlers which cannot be completed by the effective date, (iv) reasonable time is permitted, under the circumstances, for such preparation, and (v) information regarding the committee's recommendations has been made available to producers and handlers in the production area.

Order as amended. The provisions of subparagraphs (1) and (2) of § 957.313 (b) (20 F. R. 4794, 5807) are hereby amended to read as follows:

(b) *Order.* (1) During the period from August 25, 1955, to September 20, 1955, both dates inclusive, no handler shall ship potatoes of any variety unless at least 90 percent of such potatoes are "fairly clean" and (i) if they are of the red skin varieties such potatoes meet the requirements of the U. S. No. 1 or better grade, 2 inches minimum diameter, (ii) if they are of the White Rose variety such potatoes meet the requirements of the U. S. No. 1 or better grade, Size A, 2 inches minimum diameter, or 4 ounces minimum weight, and (iii) if they are of any other varieties, including but not limited to Russet Burbanks, Early Gems, Kennebecs, and all round white varieties, such potatoes meet the requirements of the U. S. No. 2 or better grade, Size A, 2 inches minimum diameter, or 4 ounces minimum weight, as such terms, grades, and sizes are defined in the United States Standards for Potatoes (§§ 51.1540 to 51.1559 of this title) including the tolerances set forth therein.

(2) During the period from August 25, 1955, to October 31, 1955, both dates inclusive, and subject to the requirements set forth in subparagraph (1) of this paragraph no handler shall ship (i) any lot of potatoes of the Kennebec and White Rose varieties if more than 30 percent of the potatoes in such lot have more than one-half of the skin missing or "feathered" as such terms are used in the said United States Standards, or (ii) any lot of potatoes of any other varieties if such potatoes are more than "moderately skinned" as such term is defined in the said United States Standards, which means that not more than 10 percent of such potatoes have more than one-half of the skin missing or "feathered": *Provided,* That during such period, not to exceed 100 hundredweight of each variety of such potatoes may be handled for any producer without regard to the aforesaid skinning requirements: *Provided further* That, in addition to the above, any lot of potatoes may be handled for any producer without regard to the aforesaid skinning requirement if (i) such lot of potatoes previously failed,

upon inspection by a Federal-State Inspector, to meet grade and size requirements but met the aforesaid skinning requirements applicable to such lot of potatoes, (ii) such lot of potatoes has been regraded, and such lot of potatoes otherwise meets, as indicated by a Federal-State inspection certificate, the grade and size requirement applicable to such potatoes, and (iii) such potatoes failing to meet the aforesaid skinning requirements are not in excess of 100 hundredweight in any such lot. Prior to each shipment of potatoes exempt from the above skinning requirements, the handler thereof shall report the name and address of the producer of such potatoes, and each such shipment shall be handled as an identifiable entity.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. 608c)

Done at Washington, D. C., this 18th day of August 1955 to become effective August 25, 1955.

[SEAL] S. R. SMITH,
Director Fruit and Vegetable Division, Agricultural Marketing Service.

[F. R. Doc. 55-6856; Filed, Aug. 19, 1955; 11:48 a. m.]

TITLE 9—ANIMALS AND ANIMAL PRODUCTS

Chapter I—Agricultural Research Service, Department of Agriculture

Subchapter C—Interstate Transportation of Animals and Poultry

[B. A. I. Order 383, Revised, Amdt. 60]

PART 76—HOG CHOLERA, SWINE PLAGUE, AND OTHER COMMUNICABLE SWINE DISEASES

SUBPART B—VESICULAR EXANTHEMA

CHANGES IN AREAS QUARANTINED

Pursuant to the provisions of sections 1 and 3 of the act of March 3, 1905, as amended (21 U. S. C. 123, 125) sections 1 and 2 of the act of February 2, 1903, as amended (21 U. S. C. 111–113, 120) and section 7 of the act of May 29, 1884, as amended (21 U. S. C. 117) § 76.27, as amended, Subpart B, Part 76, Title 9, Code of Federal Regulations (20 F R. 2881, 2973, 3499, 3931, 4397, 4841, 5256, 5709) which contains a notice with respect to the States in which swine are affected with vesicular exanthema, a contagious, infectious, and communicable disease, and which quarantine certain areas in such States because of said disease, is hereby further amended in the following respects:

1. Subparagraph (4) of paragraph (a) relating to Mendocino County, in California, is deleted.

2. Subparagraphs (12) and (13) of paragraph (a) relating to California, are amended to read:

(12) NE¼ Sec. 22, T. 6 S., R. 1 W., MDBM, in Santa Clara County.

(13) That part of Rancho Petaluma Grant lying south and east of State Highway No. 37, west of Maffei Lane, and north of Wayne Road, in Sonoma County.

3. New subdivisions (xvi), (xvii) and (xviii) are added to subparagraph (8) of paragraph (d) relating to Gloucester County in New Jersey, to read:

(xvi) That part of Deptford Township included within a boundary beginning at a point on the Westville-Almonesson Road 1,006 feet south of the New Jersey Turnpike, running easterly 3,478 feet to Timber Creek, thence southerly 440 feet along Timber Creek, thence westerly 3,467 feet to the Westville-Almonesson Road, thence northerly 420 feet to the point of beginning, owned by Charles A. Bodine and operated by C. D. Bodine;

(xvii) Lot No. 23 in Block 387 in Deptford Township, owned by Charles Braunninger and operated by William Englehart;

(xviii) Lot No. 4 in Block 236 in Deptford Township, owned and operated by George Steward, Jr.

Effective date. The foregoing amendment shall become effective upon issuance.

The amendment excludes certain areas in California and New Jersey from the areas heretofore quarantined because of vesicular exanthema. Hereafter, the restrictions pertaining to the interstate movement of swine, and carcasses, parts and offal of swine, from or through quarantined areas, contained in 9 CFR, 1954 Supp., Part 76, Subpart B, as amended, will not apply to such areas. However, the restrictions pertaining to such movement from non-quarantined areas, contained in said Subpart B, as amended, will apply thereto.

The amendment relieves certain restrictions presently imposed, and must be made effective immediately to be of maximum benefit to persons subject to the restrictions which are relieved. Accordingly, under section 4 of the Administrative Procedure Act (5 U. S. C. 1003) it is found upon good cause that notice and other public procedure with respect to the amendment are impracticable and contrary to the public interest, and the amendment may be made effective less than 30 days after publication in the FEDERAL REGISTER.

(Secs. 4, 5, 23 Stat. 32, as amended, sec. 2, 32 Stat. 792, as amended, secs. 1, 3, 33 Stat. 1264, as amended, 1265, as amended; 21 U. S. C. 120, 111, 123, 125. Interprets or applies sec. 7, 23 Stat. 32, as amended; 21 U. S. C. 117)

Done at Washington, D. C., this 17th day of August 1955.

[SEAL] M. R. CLARKSON,
Acting Administrator Agricultural Research Service.

[F. R. Doc. 55-6801; Filed, Aug. 19, 1955; 8:52 a. m.]

TITLE 26—INTERNAL REVENUE, 1954

Chapter I—Internal Revenue Service, Department of the Treasury

Subchapter E—Alcohol, Tobacco, and Other Excise Taxes

PART 250—LIQUORS AND ARTICLES FROM PUERTO RICO AND THE VIRGIN ISLANDS

On December 15, 1954, a notice of proposed rulemaking with respect to regulations designated as Part 250 of Title 26 (1954) of the Code of Federal Regulations was published in the FEDERAL REGISTER (19 F R. 8564) The purposes of the proposal were to adopt Regulations 24, 1952 edition (26 CFR (1939) Part 180; 17 F R. 3079), Liquors and Articles from Puerto Rico and the Virgin Islands, and Treasury Decision 6088 (19 F R. 5055), and to amend such adopted regulations (a) to implement the revision of the regulatory provisions of the Internal Revenue Code of 1954, and (b) to implement administrative decisions. No data, views, or arguments pertaining thereto having been received within the period of 15 days from the date of publication of the notice, the regulations so published are hereby adopted as set forth below, subject to the following changes:

PARAGRAPH 1. The preamble is amended as follows:

(A) Paragraph 1 is revised.

(B) A new paragraph is added after paragraph 2.

PAR. 2. Subpart B is amended as follows:

(A) Sections 250.9 through 250.20 are renumbered as §§ 250.11 through 25.22, respectively.

(B) By adding new §§ 250.9 and 250.10

(C) Section 250.21 is renumbered § 250.23, and is revised.

(D) Sections 250.22, 250.23, 250.24, 250.25, 250.26 and 250.27 are renumbered as §§ 250.24, 250.25, 250.27, 250.28, 250.29 and 250.31, respectively.

(E) By adding new §§ 250.26 and 250.30.

PAR. 3. Subpart C is amended as follows:

(A) By revising § 250.37.

(B) Section 250.38 is amended by adding the following new sentence at the end thereof: "Except as provided in § 250.77, Puerto Rican law does not permit the shipment of distilled spirits to the United States in containers of a capacity of more than one gallon"

(C) Section 250.40 is revised by deleting from the last sentence the phrase "or Form 487C"

PAR. 4. Subpart D is amended as follows:

(A) Section 250.50 is amended by changing the word "whether" in the fourth sentence to the word "that" and deleting from the end of such sentence the phrase " or paid at the port of arrival in the United States"

(B) Section 250.55 is amended:

(1) By deleting the paragraph designation and headnote as follows: "—(a) Products to be taxpaid in Puerto Rico", and deleting from the first sentence of such paragraph the phrase "When the internal revenue tax is to be paid in Puerto Rico,"

(2) By deleting paragraph (b)

PAR. 5. Subpart E is amended as follows:

(A) Sections 250.63 to 250.68, inclusive, are revised.

(B) Section 250.70 is amended by changing the reference to "Subpart I", in the second sentence, to "Subpart G"

(C) Section 250.71 is amended as follows:

(1) By changing the reference "§ 250.63", in the first sentence, to "§ 250.64"

(2) By changing the phrase "collection officer" in the third sentence to the phrase "United States Internal Revenue Service office" and,

(3) By changing the word "collection" in the fifth sentence to the word "issuing"

(D) Section 250.72 is amended by changing the reference to "§ 250.88", in the last sentence, to "§ 250.94"

(E) Section 250.74 is amended by revising the last sentence to read "The rectifier will prepare application, Form 1594, in triplicate, and forward all copies of the application, Form 1594, and two copies each of Form 487A and Form 1520 to the United States Internal Revenue Service office with remittance for the tax on the distilled spirits and wine, as provided in §§ 250.64 and 250.86." and by inserting at the end of the section the following citation: "(68A Stat. 614, 829; 26 U. S. C. 5061, 6801)"

(F) Section 250.75 is revised.

(G) Section 250.76 is amended by changing the reference to "Subpart I", in the last sentence, to "Subpart G"

(H) Sections 250.77 through 250.87 and §§ 250.88 through 250.93 are renumbered as §§ 250.82 through 250.92 and §§ 250.94 through 250.99, respectively.

(I) By inserting immediately following § 250.76 a new undesignated centerheading "Packages of Distilled Spirits" and new §§ 250.77, 250.78, 250.79, 250.80, and 250.81.

(J) Section 250.78, renumbered § 250.83, is amended as follows:

(1) By changing the phrase "collection officer" in the first, second and third sentences, to the phrase "United States Internal Revenue Service office" and,

(2) By changing the reference to "§ 250.88" in the last sentence, to "§ 250.94"

(K) Section 250.79, renumbered § 250.84, is amended by striking the phrase "or Form 487C"

(L) Section 250.81, renumbered § 250.86, is amended by changing the phrase "collection officer" in the first and second sentences to the phrase "United States Internal Revenue Service office"

(M) Section 250.82, renumbered § 250.87, is amended by striking therefrom the phrase "or Form 387C"

(N) Section 250.86, renumbered § 250.91, is revised.

(O) Section 250.87, renumbered § 250.92, is amended as follows:

(1) By changing the word "stamps", in the first sentence, to the phrase "certificate, Form 1595" and,

(2) By changing the reference to "§ 250.88" in the second sentence, to "§ 250.94"

(P) By inserting immediately following § 250.92 a new undesignated centerhead "Certificate, Form 1595; to Taxpay Distilled Spirits and Alcohol Only" and new § 250.93.

(Q) Section 250.88, renumbered § 250.94, is amended by changing the reference, "§§ 250.89 and 250.90" to "§§ 250.95 and 250.96"

(R) Section 250.89, renumbered § 250.95, is amended by changing the reference to "§ 250.90" in the last sentence, to "§ 250.96"

(S) Section 250.90, renumbered § 250.96, is amended by changing the phrase "collection officer at San Juan, Puerto Rico" in the sixth sentence to the phrase "United States Internal Revenue Service office"

(T) Section 250.93, renumbered § 250.99, is amended by changing the phrase "collection officer at San Juan, Puerto Rico", in the first sentence and the phrase "collection officer" in the second sentence to the phrase "United States Internal Revenue Service office"

PAR. 6. Subparts F and G are deleted.

PAR. 7. Subpart H is amended as follows:

(A) Subpart H is redesignated Subpart F.

(B) Section 250.126 is amended by changing the phrase "collection officer at San Juan, P. R." in the fourth sentence to the phrase "United States Internal Revenue Service office" and by changing the expression "collection officer, who" in the fifth sentence to the phrase "United States Internal Revenue Service office, and such office"

PAR. 8. Subpart I is amended as follows:

(A) Subpart I is redesignated Subpart G.

(B) Section 250.135 is amended by striking the portion of the second sentence following the expression "red strip stamped"

(C) Section 250.136 is revised.

(D) Section 250.141 is amended by changing the phrase "collection officer" in the first sentence to the phrase "United States Internal Revenue Service office"

(E) Section 250.143 is amended by changing the phrase "collection officer, who" in the first sentence to the phrase "United States Internal Revenue Service office, which office" and by changing the words "He" and "his" in the second sentence to, respectively, the phrase "The issuing office" and the word "its"

(F) Section 250.146 is amended by changing the phrase "collection officer" in the last sentence to the phrase "United States Internal Revenue Service office"

(G) Sections 250.147 through 250.152 and the undesignated centerheading "Procurement and Affixing of Red Strip Stamps at Port of Arrival," immediately preceding § 250.147, are deleted.

PAR. 9. Subpart J is amended as follows:

(A) Subpart J is redesignated Subpart H.

(B) Sections 250.160 through 250.162 are deleted.

PAR. 10. Subpart K is amended as follows:

(A) Subpart K is redesignated Subpart I.

(B) Section 250.182 is amended by changing the reference to "250.85" in the third sentence, to "250.90"

(C) Section 250.184 is amended as follows:

(1) By inserting immediately following the second sentence the following new sentence: "The provisions of subpart E relative to the procurement of permit to taxpay, payment of such tax, application for certificate, Form 1595, procurement of special Puerto Rican rectified spirits stamps and affixing thereof to cases, procurement of permit to ship, and release for shipment, action by carrier, inspection by customs, and disposition of forms shall be applicable to liquors taxpaid upon withdrawal after rectification or bottling."

(2) The phrase "collection officer" in the third sentence is changed to the phrase "United States Internal Revenue Service office" and,

(3) By changing the reference to "250.78, 250.81, and 250.86" in the last sentence to "250.83, 250.86, and 250.91"

(D) Section 250.185 is amended by changing the phrase "collection officer" in the first sentence to the phrase "United States Internal Revenue Service office"

(E) Section 250.186 is revised by striking from the first sentence all after the word "taxpayment" and by deleting the last sentence.

(F) The undesignated centerhead "Taxpayment by certificate" and §§ 250.187 through 250.192 are deleted.

PAR. 11. Subpart L is amended as follows:

(A) Subpart L is redesignated Subpart J.

(B) Section 250.202 is revised.

PAR. 12. Subpart M is redesignated Subpart K.

PAR. 13. Subpart N is redesignated Subpart L.

PAR. 14. Subpart O is redesignated as Subpart M, and is amended by striking, in the parenthetical expression at the end of § 250.266, the words "Part 22" and substituting in lieu thereof the words "Chapter I"

PAR. 15. Subpart P is redesignated Subpart N.

[SEAL] PAUL K. WEBSTER,
Acting Commissioner of Internal Revenue.
RALPH KELLY,
Commissioner of Customs.

Approved: August 15, 1955.

A. N. OVERBY,
Acting Secretary of the Treasury.

Preamble. 1. The regulations in this part shall supersede Regulations 24, 1952 Edition (26 CFR (1939) Part 180; 17 F. R. 3079) as amended.

2. These regulations shall not affect any act done or any liability or right accruing or accrued, or any suit or proceeding had or commenced before the effective date of these regulations.

3. These regulations shall be effective on the first day of the first month which begins not less than 30 days following the date of publication in the FEDERAL REGISTER.

Subpart A—Scope of Regulations

Subpart B—Definitions

Authority: §§ 250.1 through 250.284 issued under sec. 7805, 68A Stat. 917; 26 U. S. C. 7805. Interpret or apply secs. 7651, 7652, 68A Stat. 906, 907; 26 U. S. C. 7651, 7652. Other statutory provisions interpeted or applied are cited to text in parentheses.

SUBPART A—SCOPE OF REGULATIONS

§ 250.1 *Alcoholic products coming into the United States from Puerto Rico and the Virgin Islands.* This part, "Liquors and Articles from Puerto Rico and the Virgin Islands," relates to the collection of internal revenue taxes on alcoholic products coming into the United States from Puerto Rico and the Virgin Islands.

§ 250.2 *Forms prescribed.* The Director, Alcohol and Tobacco Tax Division, is authorized to prescribe all forms required by this part, including applications, reports, returns, and records. Information called for shall be furnished in accordance with the instructions on the forms or issued in respect thereto.

SUBPART B—DEFINITIONS

§ 250.5 *Meaning of terms.* As used in this part, unless the context otherwise requires, terms shall have the meanings ascribed in this subpart.

§ 250.6 *Alcohol.* "Alcohol" shall mean spirits produced at industrial alcohol plants established and operated under chapter 51 of the Internal Revenue Code (26 U. S. C.)

§ 250.7 *Article.* "Article" shall mean any preparation unfit for beverage use, made with or containing distilled spirits, wine, beer, and alcohol not denatured in a denaturing plant established under Part 182 of this subchapter.

§ 250.8 *Assistant regional commissioner* "Assistant regional commissioner" shall mean the assistant regional commissioner, Alcohol and Tobacco Tax, who is responsible to and functions under the direction and supervision of the regional commissioner.

§ 250.9 *Collector of customs.* "Collector of customs" shall mean the person having charge of a customs collection district and shall include assistant collector of customs, deputy collector of customs, and any person authorized by law or by regulations approved by the Secretary of the Treasury to perform the duties of a collector of customs.

§ 250.10 *Commissioner.* "Commissioner" shall mean the Commissioner of Internal Revenue.

§ 250.11 *Beer* "Beer" shall mean all beer, ale, porter, stout and other similar fermented beverages (including sake or similar products) of any name or description containing one-half of 1 percent or more of alcohol by volume, brewed or produced from malt, wholly or in part, or from any substitute therefor.

§ 250.12 *Denatured alcohol.* "Denatured alcohol" shall mean alcohol denatured in accordance with approved formulae in denaturing plants established under the provisions of Part 182 of this subchapter and shall include completely and specially denatured alcohol.

§ 250.13 *Director, Alcohol and Tobacco Tax Division.* "Director, Alcohol and Tobacco Tax Division" shall mean the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Treasury Department, Washington, D. C.

§ 250.14 *Distilled spirits.* "Distilled spirits" shall mean that substance produced by the distillation of fermented grain, molasses, fruit, or other materials, commonly known as spirits, whisky, brandy, rum, gin, etc., but shall not include alcohol.

§ 250.15 *District director.* "District director" shall mean the district director of internal revenue.

§ 250.16 *Gallon or wine gallon.* "Gallon" or "wine gallon" shall mean a United States gallon of liquid measure equivalent to the volume of 231 cubic inches.

§ 250.17 *Including.* The word "including" shall not be deemed to exclude things other than those enumerated which are in the same general class.

§ 250.18 *Inclusive language.* Words in the plural shall include the singular, and vice versa, and words in the masculin gender shall include the feminine, associations, partnerships, and corporations.

§ 250.19 *I. R. C.* "I. R. C." shall mean the Internal Revenue Code of 1954.

§ 250.20 *Insular internal revenue agent.* "Insular internal revenue agent" shall mean any duly authorized internal revenue agent of the Department of Finance of Puerto Rico.

§ 250.21 *Liquors.* "Liquors" shall mean ethyl alcohol, distilled spirits, liqueurs, cordials and similar compounds, wines, and beer or any alcoholic preparation fit for beverage use.

§ 250.22 *Permit.* "Permit" shall mean a formal written authorization of the treasurer of Puerto Rico.

§ 250.23 *Person, importer shipper or consignee.* "Person," importer," "shipper," or "consignee" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

§ 250.24 *Proof gallon.* "Proof gallon" shall mean the alcoholic equivalent of a United States gallon at 60 degrees Fahrenheit, containing 50 percent of ethyl alcohol by volume.

§ 250.25 *Red strip stamp.* "Red strip stamp" shall mean the stamps prescribed under authority of section 5003 I. R. C.

§ 250.26 *Regional commissioner.* "Regional commissioner" shall mean the regional commissioner of internal revenue in each of the internal revenue regions.

§ 250.27 *Treasurer.* "Treasurer" shall mean the treasurer of Puerto Rico.

§ 250.28 *United States.* "United States" shall mean the States and the Territories of Alaska, Hawaii, and the District of Columbia.

§ 250.29 *U. S. C.* "U. S. C." shall mean the United States Code.

§ 250.30 *United States Internal Revenue Service office.* "United States Internal Revenue Service office," as used in this part, shall mean the United States Internal Revenue Service office in Puerto Rico under the direction of the District Director of Internal Revenue, Lower Manhattan, New York.

§ 250.31 *Wine.* "Wine" shall mean still wine, vermouth, or other aperitif wine, imitation, substandard or artificial wine, compounds designated as wine, flavored or sweetened wine, champagne or sparkling wine, and artificially carbonated wine, containing not over 24 percent of alcohol by volume.

SUBPART C—PRODUCTS COMING INTO THE UNITED STATES FROM PUERTO RICO

§ 250.35 *Taxable status.* Liquors coming into the United States from Puerto Rico are subject to a tax equal to the internal revenue tax imposed upon the production in the United States of like liquors. Articles coming into the United States from Puerto Rico, except as provided in § 250.36, are subject to a tax on the liquors contained therein at the rates imposed in the United States on like liquors of domestic production.

§ 250.36 *Products exempt from tax.* Alcohol denatured in accordance with approved formulae at denaturing plants established under the provisions of Part 182 of this subchapter and preparations made therewith in accordance with approved formulae, Form 1479–A, may be brought into the United States from Puerto Rico without incurring liability to internal revenue taxes as provided in Part 182 of this subchapter. Alcohol which has not been so denatured and articles made therewith are subject to tax as provided in § 250.35.

(68A Stat. 600; 26 U. S. C. 5318)

§ 250.37 *United States Internal Revenue Service office.* The United States Internal Revenue Service office is authorized to issue and sell internal revenue stamps and to collect internal revenue taxes on liquors and articles subject to tax, which are to be shipped to the United States. Whenever the internal revenue tax is paid in Puerto Rico, the tax shall be paid to the United States Internal Revenue Service office as defined in this part and as provided in Subpart E of this part.

§ 250.38 *Containers of distilled spirits.* Containers of distilled spirits brought into the United States from Puerto Rico, having a capacity of one-half pint and not more than 1 gallon, shall conform to the requirements of Part 175 of this subchapter. Bulk containers are those having a capacity in excess of 1 liquid gallon. Except as provided in § 250.77, Puerto Rican law does not permit the shipment of distilled spirits to the United States in containers of a capacity of more than one gallon.

(68A Stat. 639; 26 U. S. C. 5214)

§ 250.39 *Labels.* All labels affixed to bottles of liquors coming into the United States shall conform to the requirements of the Federal Alcohol Administration Act and regulations issued thereunder. (27 CFR Parts 4, 5, and 7.)

§ 250.40 *Marking containers of distilled spirits.* Each case, barrel, cask, or similar container of distilled spirits filled for shipment to the United States shall be serially numbered by the distiller, rectifier, or bottler. In addition to the serial number there shall be plainly printed, stamped, or stenciled on the head of each barrel or similar container or on one side of each case with durable coloring material, in letters and figures not less than one-half inch in height, the name of the distiller, rectifier, or bottler, the brand name and kind of liquor, the wine and proof gallon contents, the serial number of the approved formula under which made, and, in the case of barrels or casks, the serial number of the withdrawal permit, Form 487B, prefixed by the number of such form.

§ 250.41 *Destruction of marks and brands.* The marks, brands, and serial numbers required by this part to be placed on barrels, casks, or similar containers, or cases, shall not be removed, or obscured or obliterated, before the contents thereof have been removed; but when barrels, casks, or similar containers (except for beer and wine) are emptied, all such marks, brands, and serial numbers shall be effaced and obliterated by the person removing the contents.

(68A Stat. 603; 26 U. S. C. 5010)

§ 250.42 *Destruction of stamps.* All stamps must remain on packages and cases until the contents are emptied. When a package or case of distilled spirits is emptied, all internal revenue stamps thereon must be completely effaced and obliterated.

(68A Stat. 603, 830; 26 U. S. C. 5010, 6804)

§ 250.43 *Samples.* The Director, Alcohol and Tobacco Tax Division, may require samples of liquors and articles to be submitted whenever desired for laboratory analysis in order to determine the rates of tax applicable thereto.

SPECIAL (OCCUPATIONAL) TAXES

§ 250.44 *Liquor dealers' special taxes.* Every person bringing liquors into the United States from Puerto Rico, who sells, or offers for sale, such liquors must file Form 11 with the district director of internal revenue and pay special (occupational) taxes as wholesale dealer in liquor or retail dealer in liquor, or both, in accordance with the law and regulations governing the payment of such special taxes (Part 194 of this subchapter)

(68A Stat. 618, 620, 621; 26 U. S. C. 5111, 5112, 5121, 5122)

§ 250.45 *Warehouse receipts covering distilled spirits.* Since the sale of warehouse receipts for distilled spirits is equivalent to the sale of distilled spirits, every person bringing distilled spirits into the United States from Puerto Rico, who sells, or offers for sale, warehouse receipts for distilled spirits stored in warehouses, or elsewhere, incurs liability to special tax as a dealer in liquors at the place where such warehouse receipts are sold, or offered for sale, and must file return and pay occupational tax as provided in § 250.44.

(68A Stat. 618, 620, 621; 26 U. S. C. 5111, 5112, 5121, 5122)

SUBPART D—FORMULAE AND PROCESSES FOR PRODUCTS FROM PUERTO RICO

§ 250.50 *Form 27–B Supplemental.* Every person who ships liquors or articles to the United states, except (a) alcohol denatured according to approved formulae at denaturing plants under the provisions of Part 182 of this subchapter and (b) articles made with such denatured alcohol in accordance with approved formulae, shall submit to the Director, Alcohol and Tobacco Tax Division, in advance of shipment, formulae and processes on Form 27–B Supplemental covering the manufacture of such liquors or articles. A separate Form 27–B Supplemental will be filed for each formula and process. Each formula shall be given a serial number, beginning with number 1 for the first and continuing in series thereafter: *Provided,* That the series in current use by persons who have filed formulae heretofore shall be continued. Form 27–B Supplemental must also show that the internal revenue tax thereon will be paid in Puerto Rico. Entries on Form 27–B Supplemental shall be made as indicated by the headings of the columns and lines of the form and in accordance with the instructions printed thereon or issued in respect thereto, and as required by this part. Formulae for products manufactured with specially or completely denatured alcohol shall be submitted as provided in Part 182 of this subchapter.

§ 250.51 *Description of formula for liquors.* Formulae for liquors (except beer) must show on Form 27–B Supplemental the kind and brand name of the product, the proof thereof, and all ingredients composing the product. If wine only or wine and distilled spirits are used in any product, the quantity or percentage by volume of each and the percent of alcohol by volume of the wine must be shown. Where coloring, flavoring, sweetening, or blending materials are used, the percentage thereof by volume shall be shown. If any of the liquors named in the formula are made outside of Puerto Rico, the country of origin must be stated.

§ 250.52 *Description of formula for articles.* Formulae for articles made with distilled spirits must show the quantity and proof of the distilled spirits used, or the percentage of alcohol by volume contained in the finished product. Formulae for articles made with beer or wine must show the kind and quantity thereof (liquid measure) and the percent of alcohol by volume of such beer or wine.

§ 250.53 *Description of process.* The statement of process must set out in sequence each step used in the manufacture of the finished product. The statement of process must also show whether liquors distilled from different materials, or by different distillers, or from different combinations of the same materials at less than 190 degrees proof, or of different ages, or which differ in kind according to the standards of identity established under the Federal Alcohol Administration Act, or differ more than 10 degrees in proof, are to be blended together in the manufacture of the finished product. Likewise, the statement of process must show whether spirits stored in charred new oak containers are to be mingled with spirits stored in plain, reused, or metal cooperage, or whether spirits which have been quick-aged or treated with wood chips are to be mingled with spirits not so processed, or whether spirits that have been subjected to any treatment which changes their character are to be mixed with spirits not so treated.

§ 250.54 *Changes of formulae and processes.* Any change in the ingredients composing a product covered by an approved formula or any change in the process of manufacture will necessitate the submission of a new Form 27–B Supplemental. Such formula will be serially numbered and disposed of in the same manner as new formulae.

§ 250.55 *Filing and disposition of Form 27–B Supplemental.* Form 27–B Supplemental, in quadruplicate, will be submitted to the Director, Alcohol and Tobacco Tax Division. The Director, Alcohol and Tobacco Tax Division, will indicate the rate of tax applicable to the product on each copy of the form, retain one copy, forward one copy to the collection officer and one copy to the treasurer, and return one copy to the applicant.

SUBPART E—TAXPAYMENT IN PUERTO RICO

§ 250.60 *Insular permit required.* When liquors are to be taxpaid in Puerto Rico for shipment to the United States, an insular permit, Form 487A, to taxpay and withdraw the liquors from their place of storage in bond must be obtained from the treasurer. Each Form

487A will be given a serial number, by the applicant, beginning with "1" for the first day of January of each year, and running consecutively thereafter to December 31, inclusive. This serial number will be prefixed by the last two digits of the calendar year, e. g. "55–1"

DISTILLED SPIRITS

§ 250.61 *Application and permit to taxpay, Form 487A.* Application for permit to taxpay and withdraw distilled spirits, or to taxpay and withdraw distilled spirits, and wines for use in the manufacture of liqueurs, cordials and similar compounds, as provided in §§ 250.73–250.76, shall be made by the proprietor of the bonded warehouse or bonded processing room on Form 487A, in triplicate. All of the information called for by the form shall be furnished. The applicant will forward all copies of the form to the treasurer. If the application is properly prepared and is otherwise in order, the treasurer will execute his permit and send all copies of the form to the insular internal revenue agent at the bonded warehouse or bonded processing room where the spirits are stored.

§ 250.62 *Gauge.* The insular internal revenue agent will gauge the spirits covered by the permit and report the details of gauge on Form 1520, in quadruplicate. All copies of Form 487A and three copies of Form 1520 will be delivered to the proprietor by the agent.

§ 250.63 *Application for certificate of taxpayment, Form 1594.* The proprietor will prepare an application on Form 1594, in triplicate. The application Form 1594, shall be appropriately modified to show that the spirits are to be taxpaid in Puerto Rico (in lieu of "For shipment in tank cars") and shall show, in addition to all applicable data, the serial number and date of the Form 487A. Request should be made in the application that the certificate be forwarded to the treasurer.

(68A Stat. 829; 26 U. S. C. 6801)

§ 250.64 *Taxpayment.* The proprietor shall retain one copy of each form (487A and 1520) and send two copies of each, and all copies of the Form 1594, to the United States Internal Revenue Service office, with remittance for the tax. If the spirits (either rectified or unrectified) are to be bottled before shipment, remittance for the distilled spirits tax only shall be made. The rectification tax on rectified spirits which are to be bottled shall be paid in the manner prescribed in § 250.71. If shipment of rectified spirits is to be made in packages (barrels, casks, or similar containers) as authorized in § 250.77, the remittance must cover both the distilled spirits and rectification taxes. All applications on Form 1594 must be accompanied by proper remittance in a sum equal to the amount of the tax.

(68A Stat. 614, 829; 26 U. S. C. 5061, 6801)

§ 250.65 *Issuance of certificate, Form 1595.* The United States Internal Revenue Service office will issue Form 1595 appropriately modified to show that the spirits are taxpaid in Puerto Rico in lieu of "For shipment in tank cars," and shall show the serial number and date of the Form 487A. The United States Internal Revenue Service office will fill in all applicable data in the blank spaces on the certificate and the issuing officer will date and sign the certificate. This certificate is not negotiable and shall not reflect taxpayment of any distilled spirits except those described therein and in the accompanying Forms 487A and 1520. The issuing officer will enter on the original and the copies of Form 1594, in the space provided, the serial number, date, and amount of the certificate issued. The issuing officer will retain one copy each of Form 487A, and Form 1520 and the original of Form 1594, will mail or deliver the certificate, Form 1595, and one copy each of Form 487A and Form 1520 to the treasurer, and will return one copy of the application, Form 1594, to the taxpayer. The issuing officer will forward the remaining copy of Form 1594 to the District Director of Internal Revenue, Lower Manhattan, New York.

(68A Stat. 829; 26 U. S. C. 6801)

§ 250.66 *Issuance of rectified spirits class B stamps.* If the permit authorizes the shipment of rectified spirits in packages, and the remittance covers the rectification tax, in addition to the distilled spirits tax, the United States Internal Revenue Service office will issue the necessary rectified spirits class B stamps. Each stamp shall bear the signature of the issuing officer, the date issued, by whom paid, the number of gallons and tenths of gallons of proof spirits, and the serial number of the cask or package. The issuing officer's signature may be affixed in facsimile by the use of a hand stamp, care being taken to use only such ink as will neither fade nor blur. When the stamps have been issued, the issuing officer will enter the serial numbers thereof in the appropriate space on all copies of Form 1520. The serial numbers of the rectified spirits stamps will be preceded by the letter "R." The issuing officer will deliver the stamps to the proprietor and note on the copy of Form 487A forwarded to the treasurer that the rectified spirits class B stamps were delivered to the proprietor.

(68A Stat. 829; 26 U. S. C. 6801)

§ 250.67 *Disposition of certificates by treasurer* Upon receipt of taxpaid certificates issued in accordance with § 250.65, the treasurer will cancel such certificates by perforating therein or stamping thereon the word "canceled." The canceled certificate will be securely attached to the Forms 487A and 1520 covering the regauge and withdrawal of the packages or cases represented by the certificate and filed in the office of the treasurer. These certificates and forms will be available for inspection by United States internal revenue officers.

§ 250.68 *Notice of taxpayment by treasurer* When the taxpaid certificate has been canceled as provided in § 250.67 and (when shipment of rectified products in packages is authorized) notation of issuance of rectified spirits class B stamps appears on Form 487A, the treasurer will notify the proper insular internal revenue agent of the taxpayment of the spirits and authorize their withdrawal from the bonded warehouse or bonded processing room for bottling or shipment as the case may be. The notice to the insular internal revenue agent must describe fully the liquors to be released. Thereafter, the spirits will be released for bottling or withdrawal in acordance with the procedure prescribed in this part in respect to spirits upon which the tax has been paid.

§ 250.69 *Bottling taxpaid spirits.* Upon receipt of notice from the treasurer that the distilled spirits tax on a particular lot of spirits has been paid, the insular internal revenue agent will release the spirits for bottling. Spirits which are to be bottled without rectification may not be removed through the bonded processing room to the bottling house, but must be removed directly from the bonded warehouse to the bottling house. The bottling operations will be conducted under supervision of the insular internal revenue agent.

§ 250.70 *Stamping bottles.* Each bottle of taxpaid distilled spirits must have affixed thereto a red strip stamp of proper denomination bearing the name of the distiller, rectifier, or bottler. Red strip stamps will be procured and overprinted as provided in Subpart G of this part.

(68A Stat. 602; 26 U. S. C. 5003)

§ 250.71 *Payment of rectification tax on bottled rectified spirits.* When rectified spirits, upon which the distilled spirits tax has been paid as provided in § 250.64 have been bottled and cased, the rectification tax thereon shall be paid by rectified spirits stamps affixed to the case. Special Puerto Rican rectified spirits stamps in denominations of ½ cent, 1 cent, 2 cents, 3 cents, 4 cents, 5 cents, 6 cents, 10 cents, 30 cents, 36 cents, 40 cents, 50 cents, 60 cents, 72 cents, 80 cents, and $1 have been provided for this purpose. These stamps may be purchased by rectifiers, whenever desired, from the United States Internal Revenue Service office pursuant to requisition approved by the insular internal revenue agent on Form 427B, in triplicate. The heading of the form shall be modified by eliminating the word "wine" and substituting therefor the words "rectified spirits." When the stamps have been issued, the issuing officer will stamp the date of sale on all copies of Form 427B, retain one copy and send two copies to the treasurer. The treasurer will send one copy to the insular internal revenue agent at the plant.

§ 250.72 *Affixing rectified spirits stamps to cases.* The rectifier shall cancel the rectified spirits stamps immediately before affixing them to the cases by indelibly writing or stamping thereon or perforating therein his name or initials and the date of cancellation. The stamps must be securely affixed to one side of the case with an adhesive of good quality under the immediate supervision of an insular internal revenue agent. If the spirits are packaged in wooden cases, the stamps will be further secured by the use of tacks in addition

to the adhesive. After affixing the stamps to the cases, a coating of transparent varnish or shellac shall be applied over the stamps to prevent their easy removal. Before shipment to the United States may be made, a permit therefore must be obtained from the treasurer as provided in § 250.94.

LIQUEURS, CORDIALS, ETC., CONTAINING WINE

§ 250.73 *Rates of tax.* Where wine and distilled spirits are used in the manufacture of liqueurs, cordials, and similar compounds, the internal revenue tax imposed under section 5041, Internal Revenue Code, will be collected on the wine, and tax at the distilled spirits rate will be collected on the distilled spirits used therein. In addition thereto, liqueurs, cordials, and similar compounds containing wine of not more than 14 percent by volume are subject to the tax imposed under section 5021, Internal Revenue Code, whereas liqueurs, cordials, and similar compounds not sold as wine containing more than 2½ percent by volume of wine of an alcoholic content in excess of 14 percent by volume (other than bottled cocktails) are subject to the tax imposed under section 5022, Internal Revenue Code. A quantitative formula is required to be filed for each such product in accordance with § 250.51.

§ 250.74 *Taxpayment.* When permit, Form 487A, has been issued by the treasurer, as provided in § 250.61 authorizing the taxpayment and withdrawal of distilled spirits and wines for use in the manufacture of liqueurs, cordials, and similar compounds, the insular internal revenue agent will gauge the distilled spirits to be used therein and report the details of gauge on Form 1520, in quadruplicate. He will also determine the number of gallons (liquid measure) and the percent of alcohol by volume of the wine to be used and report the quantity so determined and alcoholic strength of the wine on Form 1520, immediately below the details of gauge of the distilled spirits. The wine will be reported thereon as follows: "Wine, 16 percent alcohol by volume, 200 gallons." The insular internal revenue agent will retain one copy of Form 1520 and deliver three copies each of Forms 487A and 1520 to the rectifier. The rectifier will prepare application, Form 1594, in triplicate, and forward all copies of the application, Form 1594, and two copies each of Form 487A and Form 1520 to the United States Internal Revenue Service office with remittance for the tax on the distilled spirits and wine, as provided in §§ 250.64 and 250.86.

(68A Stat. 614, 829; 26 U. S. C. 5061, 6801)

§ 250.75 *Issuance and disposition of certificate, Form 1595.* The United States Internal Revenue Service office will issue certificate, Form 1595, denoting the payment of the distilled spirits tax in the manner prescribed in § 250.65 and will note payment of the wine tax on each copy of Form 487A. The certificate, Form 1595, denoting payment of the distilled spirits tax will be forwarded to the treasurer, together with one copy each of Forms 487A and 1520. The treasurer will cancel and file the certificate in the manner prescribed in § 250.67 and authorize the release of the liquors.

(68A Stat. 829; 26 U. S. C. 6801)

§ 250.76 *Taxpayment of finished product.* If the finished product is subject to the rectification tax under section 5021 (a) Internal Revenue Code, rectified spirits stamps will be procured and affixed to the cases as provided in §§ 250.71 and 250.72. If the finished product is subject to the tax under section 5022, Internal Revenue Code, rectified spirits stamps, similar to those used in Part 235 of this subchapter covering rectified spirits in bottling tanks, will be procured on Form 427–C and affixed to the cases as provided in § 250.72. Containers of liqueurs, cordials and similar compounds shall bear red strip stamps as provided in Subpart G of this part.

PACKAGES OF DISTILLED SPIRITS

§ 250.77 *Shipments authorized.* The laws of Puerto Rico provide that distilled spirits may be shipped or exported from Puerto Rico only in containers holding not more than one gallon, except that where any rectifier presents to the Secretary of the Treasury of Puerto Rico a sworn application stating that he wishes to withdraw from business and to liquidate his stock of rum, the Secretary of the Treasury may authorize the sale of such stock in barrels of forty gallons or more for shipment to the United States. Therefore, subject to approval of such application by the Secretary of the Treasury of Puerto Rico, and pursuant to the provisions of this part, rum taxpaid in Puerto Rico may be shipped to the United States in such bulk containers. Such spirits shall be taxpaid pursuant to the applicable provisions prescribed in §§ 250.61 to 250.68 or Subpart I, stamped with wholesale liquor dealer's stamps pursuant to the provisions of §§ 250.78 to 250.80 and, where rectification tax is incurred, with rectified spirits class B stamps, issued in accordance with § 250.66.

(68A Stat. 620, 651; 26 U. S. C. 5115, 5282)

§ 250.78 *Application for wholesale liquor dealer's stamps.* Upon taxpayment of spirits authorized to be shipped in packages and receipt of permit to ship, Form 487B, the proprietor shall make written request in triplicate, on his letterhead, to the United States Internal Revenue Service office for issuance of wholesale liquor dealer's stamps for the packages. Such request shall show the name and address of the packer, the serial number of each package and the proof gallon contents thereof and shall identify the authorization and permit, Form 487B, pursuant to which the packages of distilled spirits are to be shipped. The request and permit Form 487B shall be submitted to the insular internal revenue agent who, if the request appears to be correctly prepared and all taxes have been paid on the spirits, will note his approval on all copies of the request and return the request and Form 487B to the proprietor. The proprietor will forward all copies of the approved request and Form 487B to the United States Internal Revenue Service office.

(68A Stat. 829; 26 U. S. C. 6801)

§ 250.79 *Issuance of wholesale liquor dealer's stamps.* Upon receipt of the approved request therefore, and permit Form 487B, the United States Internal Revenue Service office will issue the requested wholesale liquor dealer's stamps to the proprietor. Each stamp shall bear the signature of the issuing officer, the date issued, the name of the proprietor to whom issued, the number of gallons and tenths of gallons of proof spirits and the serial number of the package. The issuing officer's signature may be affixed in facsimile by the use of a hand stamp, care being taken to use only such ink as will neither fade nor blur. When the stamps have been issued, the issuing officer will enter the serial numbers thereof, preceded by the symbols "WLD" on each copy of the request; return the Form 487B and one copy of the request, with the stamps, to the applicant; forward one copy of the request to the treasurer; and retain one copy for the files of the office.

(68A Stat. 829; 26 U. S. C. 6801)

§ 250.80 *Affixing stamps to barrels, casks, etc.* The stamps shall be affixed by the proprietor under supervision of an insular internal revenue agent to the heads of the packages with an adhesive of good quality. If the spirits are rectified, the rectified spirits stamps will also be affixed to the heads of the packages. The insular internal revenue agent will then cancel the stamps. A stencil plate shall be used for this purpose in which will be cut not less than five fine parallel waved lines, long enough to extend not less than three-quarters of an inch above and below the stamp, on the surface of the cask. The stencil plate will be so set as to imprint with durable, black coloring material the five parallel waved lines across the stamp at such points as will least obscure the reading matter. The coloring material will be so applied with the brush as to make these lines distinct without blotting or spreading over the stamp. The proprietor shall further secure the stamp to the cask by driving a tack or staple in each corner of the stamp and one in the center and as many more as appear necessary where the stamp bears coupons rendering it irregular in shape. When the stamps have been affixed and canceled, they must be immediately covered by a coat of transparent varnish or shellac.

(68A Stat. 829; 26 U. S. C. 6801)

§ 250.81 *Release of packages of spirits.* Upon stamping of packages of spirits authorized for shipment as provided in § 250.77, the insular internal revenue agent will release the packages for shipment.

BEER

§ 250.82 *Application and permit to taxpay, Form 487A.* The brewer shall make application for permit to taxpay beer on Form 487A, in triplicate. If shipment is to be made in hogsheads, barrels, or kegs, the brewer will enter in the statement "Description of packages" the total number of each size, according

to capacity, of containers which it is desired to taxpay. If shipment is to be made in bottles, the brewer will enter therein the number of cases, size of bottles, number of bottles per case, the total contents thereof in gallons (liquid measure) and the equivalent thereof in barrels and fractions of barrels of 31 gallons each. All copies of Form 487A will be forwarded to the treasurer. If the application is properly executed and the taxpayment and withdrawal are in order, the treasurer will execute his permit and return all copies to the brewer.

§ 250.83 *Taxpayment.* The brewer shall send two copies of Form 487A to the United States Internal Revenue Service office with remittance for the tax. The United States Internal Revenue Service office will note the receipt of the tax on both copies of Form 487A. One copy will be sent to the treasurer, and one copy will be retained by the United States Internal Revenue Service office. The treasurer will notify the insular internal revenue agent that the tax thereon has been paid. Before shipment may be made, a permit therefor must be obtained as provided in § 250.94.

(68A Stat. 614; 26 U. S. C. 5061)

§ 250.84 *Marking containers of beer* Containers of beer which are to be shipped to the United States must be marked with the name of the brewer, the serial number, capacity and size of the container, the kind of beer, and the serial number of the withdrawal permit, Form 487B, prefixed by the number of such Form.

WINE

§ 250.85 *Application and permit to taxpay, Form 487A.* Application for permit to taxpay wine shall be made on Form 487A, in triplicate. All of the information required by this part and called for by the form shall be furnished. If shipment is to be made in casks, barrels, kegs, or similar containers, the applicant shall enter in the statement "Description of liquors" the name of the winemaker producing the wine, the serial numbers of the packages, the total number of wine gallons contained therein, and the taxable grade of the wine, i. e., "not more than 14%" if the wine contains not more than 14 percent of alcohol by volume; "14–21%" if the wine contains more than 14 percent and not exceeding 21 percent of alcohol by volume; "21–24%" if the wine contains more than 21 percent and not exceeding 24 percent of alcohol by volume. On wines containing more than 24 percent of alcohol by volume, the true percentage of alcohol by volume shall be stated. If the application for taxpayment covers more than one taxable grade of wine, the quantity in each taxable grade must be reported separately. If bottled wine is to be taxpaid, the applicant shall show the number of cases, size of the bottles, the number of bottles per case, the total contents in wine gallons, and the taxable grade of the wine in the manner stated above. All copies of the application, Form 487A, shall be forwarded to the treasurer. If the application is properly executed and the taxpayment is in order, the treasurer will execute the permit and return all copies to the applicant.

(68A Stat. 603; 26 U. S. C. 5041)

§ 250.86 *Taxpayment.* The applicant shall send two copies of Form 487A to the United States Internal Revenue Service office with remittance for the tax. The United States Internal Revenue Service office will note the receipt of the tax on both copies of Form 487A, retain one copy, and send one copy to the treasurer. The treasurer will notify the insular internal revenue agent that the tax thereon has been paid. Before shipment may be made, a permit therefor must be obtained as provided in § 250.94.

(68A Stat. 614; 26 U. S. C. 5061)

§ 250.87 *Marking containers of wine.* Containers of wine which are shipped to the United States must be marked with the name of the winemaker, the serial number, the kind and taxable grade of the wine, the wine gallon content, and the serial number of the withdrawal permit, Form 487B, prefixed by the number of such Form.

ARTICLES

§ 250.88 *Taxable status.* Articles containing alcohol which has been denatured at a denaturing plant established under Part 182 of this subchapter but which have not been made in accordance with an approved formula, Form 1479–A, articles made with alcohol which has not been denatured at a denaturing plant established under Part 182 of this subchapter; and articles unfit for beverage purposes, made with distilled spirits, wine or beer, are subject to tax on the distilled spirits, wine, or beer contained therein at the rate imposed by law on like liquors of domestic production. A formula and process covering the manufacture of each such product shall be filed in accordance with Subpart D of this part.

§ 250.89 *Application and permit to taxpay, Form 487A.* The manufacturer shall make application on Form 487A, in triplicate, for permit to taxpay the distilled spirits, wine, or beer which it is desired to use in the manufacture of the articles. All copies of the application shall be forwarded to the treasurer. If the application is properly executed and otherwise in order, the treasurer will execute his permit on the form and send all copies of the form to the insular internal revenue agent at the premises where the liquor is stored.

§ 250.90 *Gauge.* If distilled spirits are to be used in the manufacture of articles, the insular internal revenue agent will gauge the spirits and report the details of gauge on Form 1520, in quadruplicate. If wine is to be used, the insular internal revenue agent will determine the number of wine gallons and the percentage of alcohol by volume. The wine will be reported on Form 1520, in quadruplicate, in the manner prescribed in § 250.74. If articles are to be manufactured with beer, the insular internal revenue agent will determine the quantity to be used and prepare a report, in quadruplicate, showing such amount in terms of barrels of 31 gallons each, or fractional parts thereof. Three copies of the report will be delivered to the manufacturer by the agent.

§ 250.91 *Taxpayment.* The manufacturer will prepare an application, Form 1594, in triplicate, for issuance of certificate of taxpayment, Form 1595, for the distilled spirits or alcohol, if any, in the same manner provided in § 250.63, and forward all copies of the application, Form 1594, with two copies of the report of gauge and two copies of his permit to taxpay, Form 487A, to the United States Internal Revenue Service office with remittance for the tax. The United States Internal Revenue Service office will issue a certificate, Form 1595, denoting the payment of the tax on distilled spirits, if any, and, as to the tax on beer or wine, will note the receipt thereof on both copies of Form 487A, retain one copy each of the report of gauge and Form 487A, and send one copy of each, and the certificate, Form 1595, to the treasurer.

(68A Stat. 614, 823; 26 U. S. C. 5061, 6301)

§ 250.92 *Action by treasurer.* The treasurer will cancel and file the certificate, Form 1595, denoting the payment of the tax on distilled spirits, if any, in the manner prescribed in § 250.67, and authorize the insular internal revenue agent to release the liquors. A permit must be obtained as provided in § 250.88 before the articles may be shipped to the United States.

(68A Stat. 614; 26 U. S. C. 5061)

CERTIFICATE, FORM 1595; TO TAXPAY DISTILLED SPIRITS AND ALCOHOL ONLY

§ 250.93 *Use of certificates.* The use of certificates in respect of payment of the rectification tax, wine tax, or tax on beer or articles is prohibited.

(68A Stat. 614, 823; 26 U. S. C. 5061, 6301)

PERMIT TO SHIP LIQUORS AND ARTICLES

§ 250.94 *Permit to ship required.* Before liquors and articles upon which all internal revenue taxes have been paid may be shipped from Puerto Rico to the United States, a permit therefor must be obtained from the treasurer as provided in §§ 250.95 and 250.96.

§ 250.95 *Application, Form 487B.* Application for permit to ship taxpaid liquors and articles shall be made by the shipper for each consignment on Form 487B, in septuple. All the information required by this part and called for by the form shall be furnished. Each Form 487B will be given a serial number, by the applicant, beginning with "1" for the first day of January of each year and running consecutively thereafter to December 31, inclusive. This serial number will be prefixed by the last two digits of the calendar year, e. g. "55–1" In addition thereto, the shipper shall note separately in part 1 of such forms the amounts of the basic internal revenue tax and rectification tax paid on the merchandise. All copies of the form shall be delivered to the insular internal revenue agent who will execute his certificate of taxpayment thereon and forward all copies to the treasurer within

sufficient time to allow for the issuance of permit and customs inspection as provided by § 250.96.

§ 250.96 *Issuance of permit, Form 487B, and customs inspection.* If the application has been properly executed and the treasurer is satisfied that all internal revenue taxes due on the liquors or articles covered thereby have been paid, he will execute his permit on all copies thereof, retain one copy of the form, return two copies to the shipper and send four copies to the collector of customs in Puerto Rico. The shipper will submit the two copies of the Form 487B to the collector at least six hours prior to the intended lading of the merchandise. The collector will then inspect the merchandise covered by the Form 487B after which he will execute his certificate on part 4 of each copy of Form 487B indicating all exceptions. If discrepancies appear indicating differences between the quantity covered by Form 487B and the quantity actually contained in the shipment or the improper taxpayment of the merchandise, he will withhold release of the shipment and notify the treasurer of such discrepancies. Thereupon, such discrepancies must be corrected in the shipping documents and additional tax paid, if required, prior to release of the merchandise. The collector, upon release of the merchandise for shipment, will retain one copy of the Form 487B, return two copies to the shipper and forward one copy to the United States Internal Revenue Service office. He will also send two copies to the collector of customs at the port of arrival in the United States, one of which should be mailed and the other dispatched on the vessel concerned for the guidance of the inspector who will handle the cargo. After the shipment has been cleared by the collector of customs in Puerto Rico, the shipper shall retain one copy of the Form 487B and send one copy thereof, with other shipping documents, to the collector of customs at the port of arrival.

PROCEDURE AT PORT OF ARRIVAL

§ 250.97 *Action by carrier* The carrier of the merchandise specified on the Form 487B shall, at the time of unlading at the port of arrival in the United States, segregate and arrange the cases of liquors or articles for convenient customs examination and will assume any expense incurred in connection therewith.

§ 250.98 *Inspection by collector of customs.* Upon receipt of Form 487B, application and permit to ship taxpaid liquors or articles to the United States, bearing the sworn affidavit of the shipper and the certification of the insular internal revenue agent that all the internal revenue taxes due on the liquors or articles covered thereby have been paid and the copies of Form 487B from the collector of customs in Puerto Rico, the collector of customs at the port of arrival will inspect the merchandise to determine whether the quantity specified on the Form 487B is contained in the shipment. He will execute his certificate on part 5 of each copy of Form 487B received and indicate thereon any exceptions found at the time of discharge. The statement of exceptions should show the serial number of each case or other shipping container which sustained a loss, the quantity of liquor reported shipped in such container and the quantity lost. Losses occurring as the result of missing bottles, cases or other containers should be listed separately from empty containers and containers which have sustained losses due to breakage. Where the statement is made on the basis of bottles missing or lost due to other cause, the number and size of bottles lost should be shown. If the collector finds that the full amount of the taxes due has not been paid, he will require the difference due to be paid prior to release of the merchandise in accordance with the applicable provisions of this part. When the proper inspection of the merchandise has been effected, and any additional taxes found to be due on the liquors or articles collected, the merchandise will be released.

§ 250.99 *Disposition of forms by collector of customs.* Two copies of the Form 487B will be forwarded to the United States Internal Revenue Service office and one copy of the form will be retained by the collector of customs and be available for inspection by internal revenue officers. If the taxpayer files a claim for refund of tax on losses, the United States Internal Revenue Service office will forward to the assistant regional commissioner of the region in which the port of arrival is located a copy of the completed Form 487B with the claim for refund.

SUBPART F—LIQUORS AND ARTICLES PURCHASED BY TOURISTS IN PUERTO RICO

§ 250.125 *Taxable.* When liquors and articles subject to tax are brought into the United States by tourists, the tax thereon shall be paid as provided in this subpart.

§ 250.126 *Taxpayment in Puerto Rico.* Liquors upon which all Federal internal revenue taxes have been paid in Puerto Rico may be brought into the United States for personal consumption without payment of additional taxes thereon. Containers of such spirits must be red strip stamped by the distiller, bottler, or rectifier who paid the tax. Bottles in possession of tourists bearing red strip stamps shall be evidence to customs authorities at the port of departure and at the port of arrival that the tax on the spirits has been paid. When wines or beer are purchased by a tourist for consumption in the United States, the tourist will pay the internal revenue tax due thereon to the United States Internal Revenue Service office, and obtain receipt therefor on Form 1. The tax on articles purchased by tourists may be paid to the United States Internal Revenue Service office, who will issue receipt therefor on Form 1. Such receipts must be presented to customs authorities at the port of arrival as evidence of taxpayment.

(68A Stat. 602, 614; 26 U. S. C. 5008, 5061)

§ 250.127 *Report of red strip stamps used.* The insular internal revenue agent will report all red strip stamps used on taxpaid spirits, bottled for sale to tourists in Puerto Rico, on Form 182 as provided in section 250.146.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.128 *Taxpayment at port of arrival.* If the internal revenue tax on liquors and articles is not paid in Puerto Rico, it must be paid by the tourist to the district director of internal revenue at the port of arrival before release thereof from customs custody The collector of customs will notify the district director of internal revenue of the amount of tax due. Upon payment of the tax, the district director will give a receipt therefor on Form 1, and report it on his current distilled spirits list, Form 23A, as an advance collection. The district director will note in the remarks column of the list "Puerto Rican collection." The taxpayer shall submit the receipt to the collector of customs, who will release the liquor or article. Liquors brought into the United States by tourists for personal consumption are not required to be strip stamped when taxpaid at the port of arrival in the United States.

(68A Stat. 602, 614; 26 U. S. C. 5008, 5061)

SUBPART G—PROCUREMENT AND USE OF RED STRIP STAMPS FOR DISTILLED SPIRITS FROM PUERTO RICO

§ 250.135 *Containers of distilled spirits to bear red strip stamps.* Distilled spirits upon which all Federal internal revenue taxes are paid in Puerto Rico must have red strip stamps affixed to the immediate containers thereof prior to shipment to the United States. Containers of distilled spirits which have not been taxpaid in Puerto Rico may not be red strip stamped.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.136 *Persons authorized to affix red strip stamps.* Red strip stamps shall be affixed to containers of distilled spirits by the distiller, bottler, or rectifier in Puerto Rico as prescribed in §§ 250.141 through 250.146.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.137 *Denominations of red strip stamps.* Red strip stamps will be provided in the following denominations only: 1 gallon, ½ gallon, 1 quart, ⅘ quart, ¾ quart, 1 pint, ⅘ pint, ¾ pint, ½ pint, and less than ½ pint. When bottles for which standards of fill are not prescribed are of sizes for which no red strip stamps are provided, the person required to affix the red strip stamps shall use those of the denomination next under the actual quantity of liquors contained in the bottles, as, for instance, a red strip stamp of the ½ pint denomination for a bottle containing more than ½ pint and less than ¾ pint, and will block or strike out the original denomination and write or print on the red strip stamps immediately above the blocked or stricken out denomination the exact quantity of liquors contained in the bottles. Red strip stamps of the denomination of "less than ½ pint" need not be changed to show the exact quantity contained in the bottles.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.138 *Manner of affixing red strip stamps.* The red strip stamps must be securely affixed to the containers with the use of good adhesive. The adhesive when used must be in proper liquid condition. Care must be taken to insure secure adhesion of the stamp to the container. The stamp must be affixed in such manner that it will be broken when the container is first opened, but so placed that a portion of the stamps will remain attached to the opened container.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.139 *Concealing or obscuring red strip stamps.* No part of the red strip stamp shall be concealed or obscured by any label or other covering, except that a cup may be placed over the opening of the bottle or the bottle may be placed in a carton, as hereinafter provided. Seals made of cellulose or other material which are shrunk or otherwise fitted over the necks of the bottles and cover the red strip stamps must be sufficiently transparent to permit the red strip stamps to be plainly seen and the data thereon easily read. No cup or cap may be placed over the opening of a bottle and cover the stamp, unless such cup or cap is transparent or is so placed on the bottle that it may be readily removed at any time without injury to the stamp, and the arrangement is such that the ends of the stamp will be plainly visible when the cup or cap is in place. Cartons or other coverings of bottles are permitted if so made that they may be opened and closed without being torn or broken. Sealed cartons or other coverings may not be used unless transparent or unless openings therein permit the data on the red strip stamp and the indicia on the bottle to be plainly seen and read.

(68A Stat. 602, 639; 26 U. S. C. 5008, 5214)

§ 250.140 *Affixing red strip stamp over cup or cap.* The red strip stamp may be affixed over a cup or cap placed over the opening of the container, provided the arrangement is such that the stamp will be broken when the cup or cap is unscrewed or removed. Where it is desired to affix the stamp over a removable cup or cap, the cup or cap must be securely screwed or fastened over the opening of the container. The stamp must be securely affixed, with a strong adhesive, to both the cup or cap and the container. Where it is desired to affix the stamp over a cap or seal made of cellulose or other similar adhesive material which is so shrunk or otherwise fitted over the neck of the container as to be unremovable without being destroyed, it will not be necessary for the ends of the stamp to be affixed to the surface of the container, but the cap or seal and stamp must be so affixed that a portion of each will remain attached to the container. In any case where there is doubt as to the propriety of the use of any cup or cap, the container and cup or cap should be submitted to the assistant regional commissioner for a ruling thereon.

(68A Stat. 602; 26 U. S. C. 5008)

PROCUREMENT AND AFFIXING OF RED STRIP STAMPS IN PUERTO RICO

§ 250.141 *Requisition, Form 428.* The distiller, rectifier, or bottler, or his duly authorized agent, in Puerto Rico shall make requisition on internal revenue Form 428, in quadruplicate, to the United States Internal Revenue Service office for the procurement of red strip stamps for affixing to taxpaid distilled spirits and shall attach thereto a supporting statement. Such statement shall be signed by the applicant, and immediately above the signature there will appear the following statement: "I declare under the penalties of perjury that the stamps requested on the Form 428 are required, and will be used for taxpaid distilled spirits, which will be shipped to the United States, Hawaii, or Alaska, to supply existing orders and/or anticipated requirements within 90 days from date of the requisition, Form 428."

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.142 *Approval of requisition.* All copies of Form 428, together with the supporting statement, shall be submitted to the insular internal revenue agent, who will approve Form 428 if he is satisfied that the stamps are required for taxpaid distilled spirits to be shipped to the United States, Hawaii, or Alaska to supply existing orders, or anticipated requirements within 90 days from the date of the requisition. The insular internal revenue agent will retain one copy of Form 428 and the supporting statement for his files, and return the original and two copies of the approved form to the applicant.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.143 *Procurement of red strip stamps.* The distiller, rectifier, or bottler, or his duly authorized agent, shall submit the original and two copies of the approved Form 428 to the United States Internal Revenue Service office, which office will issue the number of stamps covered by the approved requisition, enter the serial numbers of the stamps issued, and stamp the date of issue on all copies of Form 428. The issuing office will retain the original for its files, send one copy with the strip stamps to the insular internal revenue agent at the bottling plant, and one copy to the treasurer.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.144 *Overprinting red strip stamps.* At such time as the distiller, rectifier, or bottler desires to have strip stamps overprinted and cut, the insular internal revenue agent will deliver the stamps to the proprietor, who shall at his own expense have his name and address indelibly overprinted in plain and legible letters and figures in not less than 8 point type on each of the stamps. When the stamps have been overprinted and cut, the proprietor will deliver them to the insular internal revenue agent, who will verify the overprinting and determine whether the correct number has been returned. The insular internal revenue agent will issue stamps to bottlers for affixing to bottles of taxpaid distilled spirits as desired upon application from the proprietor.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.145 *Marking of cases.* The distiller, rectifier, or bottler shall plainly and legibly mark upon each case containing bottles of distilled spirits to which red strip stamps are attached, the following legend:

This is to certify that the red strip stamps required by section 5003, Internal Revenue Code, are affixed to the bottles contained in this case consisting of _____ bottles bearing stamps of _____ denomination.

_____
(Name of distiller, rectifier, or bottler)

This legend when stamped on the case may be accepted by customs officers as evidence that the containers bear the stamps as indicated by the certification.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.146 *Monthly report of red strip stamps.* Insular internal revenue agents having custody of red strip stamps will make a record and report of strip stamps received and used on Form 182. Entries will be made on part 1 of Form 182 daily, as indicated by the headings of the various columns and lines of the form and in accordance with the instructions printed thereon, or issued in respect thereto, and as required by this part. At the close of the month, or within five days thereafter, the insular internal revenue agent will prepare a monthly report of the strip stamps received and used during the month on part 2 of the Form 182, in quadruplicate. The agent will retain one copy of part 2 and forward three copies to the treasurer; the treasurer will retain one copy, forward one copy to the United States Internal Revenue Service office, and one copy to the assistant regional commissioner.

(68A Stat. 602; 26 U. S. C. 5008)

SUBPART H—RECORDS AND REPORTS OF DISTILLED SPIRITS FROM PUERTO RICO

§ 250.163 *Record and report, Form 52E.* Every person, except a tourist, bringing distilled spirits into the United States from Puerto Rico in bulk and in bottles shall keep Form 52E. The distilled spirits shall be entered on part 1 of Form 52E as of the time of notice of arrival of the liquor in customs custody. The disposition of such distilled spirits shall be entered on part 2 of Form 52E as of the time of their sale or their tax-payment and withdrawal from customs custody. However, if desired, such person may keep Form 52E for bulk spirits only, and Record 52 for bottled spirits.

(68A Stat. 619, 631; 26 U. S. C. 5114, 5555)

§ 250.164 *Record 52.* Every person bringing distilled spirits into the United States from Puerto Rico, who maintains wholesale liquor dealer premises where bottled distilled spirits are received and stored, shall keep Record 52 of all bottled distilled spirits received and disposed of thereat (including bottled spirits transferred from customs custody) in accordance with Part 194 of this subchapter, in addition to a record on Form 52E or Record 52, as the case may be, as prescribed by § 250.163.

(68A Stat. 619, 631; 26 U. S. C. 5114, 5555)

§ 250.165 *Record of warehouse receipts, Form 52F.* Every person bringing distilled spirits into the United States from Puerto Rico, who sells, or offers for sale, distilled spirits by warehouse re-

ceipts shall keep a separate record, and render a monthly transcript, of all purchases and sales of warehouse receipts, on Form 52F There need not be entered on Form 52F transactions in warehouse receipts not involving the purchase or sale of distilled spirits, such as the receipt from a warehouseman of warehouse receipts covering the deposit or bottling of spirits in his warehouse or the surrender of warehouse receipts for the bottling of the spirits in bond or their transfer in bond to another warehouse. Entries on Form 52F shall be made as indicated by the headings of the various columns and lines of the form and in accordance with the instructions printed thereon, or issued in respect thereto, and as required by this part. The provisions of § 250.167 with respect to the time of making entries, and of § 250.173 with respect to forms to be provided by users, are hereby made applicable to Form 52F The provisions of § 250.168 with respect to a separate record of serial numbers of cases are hereby made applicable to Form 52F with respect to serial numbers of packages and cases purchased or sold by warehouse receipts. The monthly transcript on Form 52F shall be forwarded to the assistant regional commissioner on or before the tenth day of the succeeding month. The arrival of distilled spirits in customs custody, and the disposition of such distilled spirits from customs custody at the time of their sale or withdrawal therefrom, shall continue to be reported on Form 52E or Record 52, as the case may be, in accordance with the provisions of § 250.163. The physical receipt and disposition of distilled spirits at the wholsale liquor dealer premises of the person bringing distilled spirits into the United States from Puerto Rico, shall continue to be reported on Record 52 in accordance with the provisions of § 250.164.

(68A Stat. 618, 619, 681; 26 U. S. C. 5112, 5114, 5555)

§ 250.166 *Place where Form 52F shall be kept.* Every person bringing distilled spirits into the United States from Puerto Rico shall keep Form 52F at the place of business where warehouse receipts are sold, or offered for sale.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

§ 250.167 *Time of making entries.* Daily entries shall be made on Record 52 and Form 52E, as indicated by the headings of the various columns, and in accordance with instructions printed thereon, before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized in this section, a separate record, such as invoices, shall be kept, of the removals of distilled spirits, showing the removal data required to be entered on Record 52 and Form 52E, and appropriate memoranda of other transactions required to be entered on such records, for the purpose of making the entries correctly.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

§ 250.168 *Separate record of serial numbers of cases.* Serial numbers of cases of distilled spirits disposed of need not be entered on Form 52E or Record 52, provided the respective proprietor keeps in his place of business a separate record, approved by the assistant regional commissioner, showing such serial numbers, with necessary identifying data, including the date of removal and the name and address of the consignee. Such separate record may be kept in book form (including loose-leaf books) or may consist of commercial papers, such as invoices or bills. Such books, invoices, and bills shall be preserved for a period of two years and in such a manner that the required information may be ascertained readily therefrom, and, during such period, shall be available during business hours for inspection and the taking of abstracts therefrom by internal revenue officers. Entries shall be made on such separate approved record before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized herein, appropriate memoranda shall be maintained for the purpose of making the entries correctly. Where a separate record has been approved by the assistant regional commissioner, notation shall be made in the column for reporting serial numbers that "Serial numbers shown on commercial records per authority, dated _____."

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

§ 250.169 *Reports.* Except as otherwise provided in this part, every person required to keep the prescribed records shall file, daily, full and complete transcripts of Form 52E (parts 1 and 2) and Record 52 on Forms 52E (parts 1 and 2) 52A and 52B with the assistant regional commissioner by delivering or mailing them to such officer on the date the transactions entered therein occurred: *Provided,* That in any case in which the assistant regional commissioner shall direct, the transcripts shall be so filed with the supervisor in charge instead of with the assistant regional commissioner. The transcripts shall bear the following certification signed by the person or officer authorized to execute Form 52E or 338:

I hereby certify that these transcripts, consisting of _____ pages, disclose all the transactions which occurred during the period covered thereby, and that each entry is correct:

If in any case the assistant regional commissioner shall so authorize, the transcripts, in lieu of being filed daily may be filed with him on or before the 10th day of the month succeeding the month in which the transactions in distilled spirits occurred. In such event, transactions will be entered on Form 52E and Record 52 in accordance with the provisions of § 250.167. Monthly summary reports on Form 52E (part 3) and Form 338 (where Record 52 is kept) shall be prepared in duplicate, one copy of which will be retained on file and the original forwarded to the assistant regional commissioner on or before the 10th day of the month succeeding the month in which the transactions in distilled spirits occurred. Records kept on Form 52E and Record 52 shall be preserved for a period of two years, and during such period shall be available during business hours for inspection and the taking of abstracts therefrom by any internal revenue officer.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

REPORT OF THIRD PARTY TRANSACTIONS

§ 250.170 *Additional requirements.* Every person bringing distilled spirits into the United States from Puerto Rico shall report, on Form 52E, part 2, and when Record 52 is kept, on part 2 and on transcript, Form 52B, the name and address of each consignee, in the column now designated "Name." In the column now designated "Address", there will be reported the name and address of the person, firm, or corporation paying (by advancement or reimbursement) either tax, bottling charge, brokerage fee, handling charge, or clearance fee, indicating which are included. The heading of both columns will be amended accordingly.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

§ 250.171 *Reporting of shipment or delivery of distilled spirits to third party.* Where a person bringing distilled spirits into the United States from Puerto Rico ships or delivers distilled spirits to a consignee on the order of another wholesale liquor dealer, detailed records of the transactions shall be kept on Form 52E by the person bringing the distilled spirits into the United States from Puerto Rico; on Record 52 by the wholesale liquor dealer giving the order and on Record 52 by the consignee if he is a wholesale liquor dealer. For example, assuming that wholesale dealer (A) ships or delivers the distilled spirits to consignee (C) on the order of wholesale dealer (B) entries will be made on the prescribed forms as follows:

(a) Wholesale dealer (A) will show in his Form 52E the name and address of wholesale dealer (B) who ordered the distilled spirits, as well as the name and address of consignee (C), the person to whom the distilled spirits are actually shipped or delivered;

(b) Wholesale dealer (B) will show in his Record 52 that the distilled spirits were purchased from wholesale dealer (A) giving both the name and address of (A), and will at the same time make an entry showing that the distilled spirits were shipped or delivered by (A) to consignee (C) giving the name and address of (C) and

(c) Consignee (C), if a wholesale liquor dealer, will show in his Record 52 that the distilled spirits were purchased from wholesale dealer (B) and received by him from wholesale dealer (A) giving name and address of both. A copy of Form 52E and transcripts of Records 52 on Forms 52A and 52B, required to be filed with the assistant regional commissioner, will similarly show the details of such transactions.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

§ 250.172 *Similar third party transactions.* Where a person bringing distilled spirits into the United States from Puerto Rico keeps Record 52 and is a party to transactions similar to those described in § 250.171, he shall make similar entries of such transactions in

Record 52; and the transcripts on Forms 52A and 52B required to be filed with the assistant regional commissioner, will likewise show the details of the transactions.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

PROCUREMENT OF FORMS

§ 250.173 *Forms to be provided by users at own expense.* Form 52E, Record 52, and Forms 52A, 52B, and 338 shall be purchased by users from commercial printers and must be in the form prescribed: *Provided,* That, with the approval of the Director, Alcohol and Tobacco Tax Division, they may be modified to adapt their use to tabulating or other mechanical equipment: *Provided further* That where the form is printed in book form (including loose-leaf books) the instructions may be printed on the cover or the fly leaf of the book instead of on the individual form.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

SUBPART I—TAXPAYMENT IN PUERTO RICO UPON WITHDRAWAL AFTER RECTIFICATION OR BOTTLING

REQUIREMENTS

§ 250.180 *Applicable procedure.* Distilled spirits of less than 190 degrees of proof, wines and beer (hereinafter referred to as "liquors," unless otherwise indicated) intended for shipment to the United States, which are withdrawn from producing or storage premises for entry into bonded rectification sections, bottling sections, or bonded warehouses, in accordance with the Spirits and Alcoholic Beverages Act, as amended, of Puerto Rico, shall be subject to the requirements of this subpart, and §§ 250.1 through 250.173, in so far as such sections may be applicable.

§ 250.181 *Formula.* Following entry into a bonded rectification or bottling section for rectification or bottling, all liquors shall be rectified and/or bottled in accordance with an approved formula prescribed by §§ 250.50 through 250.55.

§ 250.182 *Gauging.* The alcoholic constituents of all liquors constituting a specific bottling lot shall be ascertainable from records maintained in accordance with insular requirements. In gauging liquors for taxpayment, the insular internal revenue agent will prepare Form 1520 to show separately all distilled spirits and wines according to taxable gallonage. See §§ 250.73, 250.74, 250.90 and 250.183. The formula number under which the liquors were produced or manufactured for shipment to the United States will also be shown on the Form 1520.

§ 250.183 *Basis for taxpayment.* The taxes on distilled spirits shall be paid on the basis of wine gallons, if below proof, or proof gallons, if 100 proof or above, in accordance with the proof ascertained by the insular gauger prior to entry of the spirits into the bonded rectification section, or bonded bottling section, pursuant to appropriate entries in records prescribed by the insular authorities.

(68A Stat. 595; 26 U. S. C. 5001)

§ 250.184 *Taxpayment.* Taxpayment shall be made at the rate prescribed by law. The prescribed taxes shall be paid at the time of withdrawal of the liquors pursuant to issuance of the appropriate insular permit. The provisions of Subpart E relative to the procurement of permit to taxpay, payment of such tax, application for certificate, Form 1595, procurement of special Puerto Rican rectified spirits stamps and affixing thereof to cases, procurement of permit to ship, and release for shipment, action by carrier, inspection by customs, and disposition of forms shall be applicable to liquors taxpaid upon withdrawal after rectification or bottling. A copy of the Form 1520 covering the gauging of the liquors shall accompany the insular permit, Form 487A, when presented to the United States Internal Revenue Service office for taxpayment. See §§ 250.74, 250.83, 250.86, and 250.91.

§ 250.185 *Red strip stamps.* United States internal revenue red strip stamps will be procured from the United States Internal Revenue office for affixing to containers of spirits intended for shipment to the United States. Where the tax is paid in accordance with § 250.184 such stamps may be affixed to the containers prior to taxpayment. The provisions of §§ 250.135 through 250.146 shall govern the procurement, overprinting, affixing, reporting, etc., of red strip stamps procured and used under this subpart.

(68A Stat. 602; 26 U. S. C. 5003)

§ 250.186 *Withdrawal for shipment to United States.* Withdrawal of liquors for shipment to the United States may be made only after taxpayment.

SUBPART J—PRODUCTS COMING INTO THE UNITED STATES FROM THE VIRGIN ISLANDS

§ 250.200 *Taxable status.* Liquors coming into the United States from the Virgin Islands are subject to a tax equal to the internal revenue tax imposed upon the production in the United States of like liquors. Articles coming into the United States from the Virgin Islands, except as provided in § 250.201, are subject to tax on the liquors contained therein at the rates imposed in the United States on like liquors of domestic production.

§ 250.201 *Products exempt from tax.* Alcohol denatured in accordance with approved formulae at denaturing plants established under the provisions of Part 182 of this chapter and preparations made therewith in accordance with approved formulae, Form 1479-A, may be brought into the United States from the Virgin Islands without incurring liability to internal revenue taxes as provided in Part 182 of this chapter. Alcohol which has not been so denatured and articles made therewith are subject to tax as provided in § 250.200.

(68A Stat. 660; 26 U. S. C. 5318)

§ 250.202 *Requirements of the Federal Alcohol Administration Act.* Every person, except an agency of a State or a political subdivision thereof or any officer or employee of any such agency, bringing liquors into the United States from the Virgin Islands for non-industrial use must obtain an importer's basic permit therefor and file with the collector of customs at the port of entry a certified or photostatic copy thereof, and every person and any agency of a State or political subdivision thereof or any officer or employee of such agency, bringing liquors into the United States from the Virgin Islands for nonindustrial use must file with the collector of customs at the port of entry a certificate of label approval, in accordance with the requirements of the Federal Alcohol Administration Act and regulations issued pursuant thereto. Tourists bringing liquors into the United States for personal or other noncommercial use are not subject to the provisions of the Federal Alcohol Administration Act or regulations issued pursuant thereto. (27 CFR Parts 1, 4, 5, 7)

(Sec. 3, 49 Stat. 978, as amended; sec. 5, 49 Stat. 931, as amended; 27 U. S. C. 203, 205)

§ 250.203 *Containers.* Containers of distilled spirits brought into the United States from the Virgin Islands, having a capacity of not less than one-half pint or more than 1 gallon, shall conform to the requirements of Part 175 of this subchapter.

(68A Stat. 639; 26 U. S. C. 5214)

§ 250.204 *Regauge.* Distilled spirits withdrawn from insular bonded warehouses for bottling without rectification or for rectification and bottling and shipment to the United States may be gauged at the time of withdrawal by an insular gauger. A report of gauge shall be prepared by the insular gauger showing the name of the distiller, the serial number, the proof of the spirits, and the wine and proof gallon contents of each package gauged. The report of gauge shall be attached to the certificate prescribed in § 250.205.

§ 250.205 *Certificate.* Every person bringing liquors or articles under this part into the United States from the Virgin Islands, except tourists, shall obtain a certificate in the English language from the manufacturer showing, for each shipment, the following information:

(a) The name and address of the consignee;

(b) The kind and brand name;

(c) The quantity thereof as follows:

(1) If distilled spirits, the wine and proof gallons.

(2) If beer, the gallons, liquid measure, and the percent of alcohol by volume.

(3) If articles, the kind, quantity, and proof of liquors used therein.

(d) The number and date of the approved formula;

(e) A declaration that it has been manufactured in accordance with the formula;

(f) The name and address of the person filing such formula;

(g) A certification by the insular gauger that the spirits covered by such certificate were or were not regauged by him when withdrawn from the insular bonded warehouse and, if regauged, were at that time at the proofs indicated on the attached report of gauge.

The consignee shall file the certificate and report of gauge with the collector of

customs at the port of entry, as provided in § 250.260.

§ 250.206 *Marking packages and cases.* Each case, barrel, cask, or similar container filled for shipment to the United States shall be serially numbered by the distiller, rectifier, or bottler. In addition to the serial number there shall be plainly printed, stamped, or stenciled on the head of each barrel or similar container or on one side of each case with durable coloring material, in letters and figures not less than one-half inch in height, the name of the manufacturer, the brand name and kind of liquor, the wine and proof gallon contents, and the serial number of the approved formula under which made.

§ 250.207 *Destruction of marks and brands.* The marks, brands, and serial numbers required by this part to be placed on barrels, casks, or similar containers, or cases, shall not be removed, or obscured or obliterated, before the contents thereof have been removed; but when barrels, casks, or similar containers (except for beer and wine) are emptied, all such marks, brands, and serial numbers shall be effaced and obliterated by the person removing the contents.

(68A Stat. 603; 26 U. S. C. 5010)

§ 250.208 *Destruction of stamps.* All stamps must remain on packages and cases until the contents are emptied. When a package or case of distilled spirits is emptied, all internal revenue stamps thereon must be completely effaced and obliterated.

(68A Stat. 603; 26 U. S. C. 5010)

§ 250.209 *Samples.* The Director, Alcohol and Tobacco Tax Division, may require samples of liquors and articles to be submitted whenever desired for laboratory analyses in order to determine the rate of tax applicable thereto.

SPECIAL (OCCUPATIONAL) TAXES

§ 250.210 *Liquor dealers' special taxes.* Every person bringing liquors into the United States from the Virgin Islands, who sells, or offers for sale, such liquors must file Form 11, with the district director of internal revenue and pay special (occupational) taxes as wholesale dealer in liquor or retail dealer in liquor or both, in accordance with the law and regulations governing the payment of such special taxes (Part 194 of this subchapter)

(68A Stat. 618, 620, 621; 26 U. S. C. 5111, 5112, 5121, 5122)

§ 250.211 *Warehouse receipts covering distilled spirits.* Since the sale of warehouse receipts for distilled spirits is equivalent to the sale of distilled spirits, every person bringing distilled spirits into the United States from the Virgin Islands, who sells, or offers for sale, warehouse receipts for distilled spirits stored in warehouses, or elsewhere, incurs liability to special tax as a dealer in liquors at the place where such warehouse receipts are sold, or offered for sale, and must file return and pay occupational tax as provided in § 250.210.

(68A Stat. 618, 620, 621; 26 U. S. C. 5111, 5112, 5121, 5122)

SUBPART K—FORMULAE AND PROCESSES FOR PRODUCTS FROM THE VIRGIN ISLANDS

§ 280.220 *Form 27–B Supplemental.* Every person who ships liquors or articles to the United States from the Virgin Islands except (a) alcohol denatured according to approved formula at denaturing plants established under the provisions of Part 182 of this subchapter and (b) articles made with such denatured alcohol, in accordance with an approved formula, shall submit to the Director, Alcohol and Tobacco Tax Division, in advance of shipment, a formula and process on Form 27–B Supplemental covering the manufacture of such liquor or article. A separate Form 27–B Supplemental will be filed for each formula. Each formula submitted on Form 27–B Supplemental shall be dated and given a serial number beginning with the number 1 for the first and continuing in series thereafter: *Provided,* That the series in current use by persons who have filed formulae heretofore shall be continued. All of the information required by this part and called for by the form shall be furnished. Formulae for products manufactured with specially or completely denatured alcohol shall be submitted as provided in Part 182 of this subchapter.

§ 250.221 *Description of formula for liquors.* Formulae for liquors (except beer) must show on Form 27–B Supplemental the kind and brand name of the product, the proof thereof, and all ingredients composing the product. If wine only, or wine and distilled spirits are used in any product, the quantity or percentage by volume of each and the percent of alcohol by volume of the wine must be shown. Where coloring, flavoring, sweetening, or blending materials of any kind are used, the percentage thereof by volume shall be shown. If any of the liquors named in the formula are made outside the Virgin Islands, the country of origin must be stated.

§ 250.222 *Description of formula for articles.* Formulae for articles made with distilled spirits must show the quantity and proof of the distilled spirits used, or the percentage of alcohol by volume contained in the finished product. Formulae for articles made with beer or wine must show the kind and quantity thereof (liquid measure) and the percent of alcohol by volume of such beer or wine.

§ 250.223 *Description of process.* The statement of process must set out in sequence each step used in the manufacture of the finished product. The statement of process must also show whether liquors distilled from different materials, or by different distillers, or from different combinations of the same materials at less than 190 degrees proof, or of different ages, or which differ in kind according to the standards of identity established under the Federal Alcohol Administration Act, or differ more than 10 degrees in proof, are to be blended together in the manufacture of the finished product. Likewise the statement of process must show whether spirits stored in charred new oak containers are to be mingled with spirits stored in plain, reused, or metal cooperage, or whether spirits which have been quick-aged or treated with wood chips are to be mingled with spirits not so processed, or whether spirits that have been subjected to any treatment which changes their character are to be mixed with spirits not so treated.

§ 250.224 *Changes of formulae and processes.* Any change in the ingredients composing a product covered by an approved formula or any change in the process of manufacture will necessitate the submission of a new Form 27–B Supplemental. Such formulae will be serially numbered and disposed of in the same manner as new formulae.

§ 250.225 *Filing.* Each formula and process shall be filed with the Director, Alcohol and Tobacco Tax Division, on Form 27–B Supplemental, in quadruplicate, properly modified: *Provided,* That, if the product is to be entered at more than one port, two additional copies of each formula and process shall be submitted for each such port. The port or ports of entry must be shown on the form.

§ 250.226 *Disposition.* When the formula and process have been examined, the rate of tax applicable thereto will be indicated on each copy of Form 27–B Supplemental, one copy will be forwarded to the collector of customs at each designated port of entry, one copy to the assistant regional commissioner of the region in which such port is located, one copy will be returned to the manufacturer, and one copy retained in the files of the Director, Alcohol and Tobacco Tax Division.

SUBPART L—RED STRIP STAMPS FOR DISTILLED SPIRITS FROM THE VIRGIN ISLANDS

GENERAL

§ 250.230 *Containers of distilled spirits to bear red strip stamps.* The immediate containers of distilled spirits coming into the United States from the Virgin Islands are required to bear red strip stamps indicating the payment of all internal revenue taxes thereon.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.231 *Persons authorized to affix red strip stamps.* Red strip stamps shall be affixed to containers of distilled spirits as follows: (a) By the bottler in the Virgin Islands; or (b) by the importer while the spirits are in customs custody.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.232 *Denominations of red strip stamps.* Red strip stamps will be provided in the following denominations only: 1 gallon, ½ gallon, 1 quart, ⅘ quart, ¾ quart, 1 pint, ⅘ pint, ¾ pint, ½ pint, and less than ½ pint. When containers for which standards of fill are not prescribed are of sizes for which no stamps are provided, the person required to affix the stamps shall use those of the denomination next under the actual quantity of spirits in the containers, as, for instance, a stamp of the ½ pint denomination for a container of more than ½ pint and less than ¾ pint, and shall block or strike out the original

denomination and write or print on the stamps immediately above the blocked or stricken out denomination the exact quantity of spirits in the containers. Stamps of the denomination of "less than ½ pint" need not be changed to show the exact quantity in the containers.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.233 *Manner of affixing red strip stamps.* The red strip stamps must be securely affixed to the containers with the use of a good adhesive. The adhesive used must be in proper liquid condition. Care must be taken to insure secure adhesion of the stamp to the container. The stamp must be affixed in such manner that it will be broken when the container is first opened, but so placed that a portion of the stamp will remain attached to the opened container.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.234 *Concealing or obscuring red strip stamps.* No part of the red strip stamp shall be concealed or obscured by any label or other covering, except that a cup may be placed over the opening of the container or the container may be placed in a carton, as hereinafter provided. Seals made of cellulose or other material which are shrunk or otherwise fitted over the necks of the containers and cover the stamps must be sufficiently transparent to permit the stamps to be plainly seen and the data thereon easily read. No cup or cap may be placed over the opening of a container and cover the stamp, unless such cup or cap is transparent or is so placed on the container that it may be readily removed at any time without injury to the stamp and the arrangement is such that the ends of the stamp will be plainly visible when the cup or cap is in place. Cartons or other coverings of containers of distilled spirits are permitted, if so made that they may be opened and closed without being torn or broken. Sealed cartons or other coverings may not be used unless transparent or unless openings therein permit the data on the stamp and the indicia and penalty clause required by part 175 of this subchapter on the container to be plainly seen and read.

(68A Stat. 602, 639; 26 U. S. C. 5008, 5214)

§ 250.235 *Affixing red strip stamp over cup or cap.* The red strip stamp may be affixed over a cup or cap placed over the opening of the container, provided the arrangement is such that the stamp will be broken when the cup or cap is unscrewed or removed. Where it is desired to affix the stamp over a removable cup or cap, the cup or cap must be securely screwed or fastened over the opening of the container. The stamp must be securely affixed, with a strong adhesive, to both the cup or cap and the container. Where it is desired to affix the stamp over a cap or seal made of cellulose or other similar adhesive material which is so shrunk or otherwise fitted over the neck of the container as to be unremovable without being destroyed, it will not be necessary for the ends of the stamp to be affixed to the surface of the container, but the cap or seal and stamp must be so affixed that a portion of each will remain attached to the container when it is opened. In any case where there is doubt as to the propriety of the use of any cup or cap, the container and cup or cap should be submitted to the assistant regional commissioner for a ruling thereon.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.236 *Breach of regulations, or failure to use red strip stamps.* Any breach of the regulations in this part, or failure to use the red strip stamps for the purpose for which they were procured within a period of six months or within such additional extension of time as may be granted by the collector of customs not satisfactorily explained to the collector of customs, will be grounds for denial of approval of further requisitions for procurement of stamps.

(68A Stat. 602; 26 U. S. C. 5003)

RED STRIP STAMPS TO BE AFFIXED IN THE VIRGIN ISLANDS

§ 250.237 *Conditions.* Red strip stamps may be procured by importers and consignees to be affixed to containers of distilled spirits by the bottler in the Virgin Islands as provided in this subpart.

(68A Stat. 602; 26 U. S. C. 5003)

§ 250.238 *Requisition, Form 428.* Requisition for the procurement of red strip stamps shall be made by the importer, or his duly authorized agent, on Form 428, in triplicate. Where an importer has given a bottler or another agent power of attorney to sign Form 428, the importer's name must be given, followed by the signature of the person authorized and the words "Attorney in Fact." A copy of the power of attorney must be filed with the collector of customs. The local address of the importer, or his agent, must be given on Form 428 before approval by the collector of customs. All copies of Form 428 shall be submitted to the collector of customs of the district in which the place of business of the importer, or his duly authorized agent, is located.

(68A Stat. 602; 26 U. S. C. 5003)

§ 250.239 *Statement, Form 1627* The importer, or his duly authorized agent, shall submit with Form 428 for stamps to be sent to the Virgin Islands a sworn statement on Form 1627 that the stamps requisitioned on Form 428 are required to supply existing orders and/or anticipated requirements within 90 days from the date of the requisition and will be used for the quantity of distilled spirits to be imported through the designated port or other port or ports to be designated subsequently on Form 1627A, as provided by §§ 250.245 and 250.246. Entries shall be made on Form 1627 as indicated by the headings of the various columns and lines of the form and in accordance with the instructions printed thereon, or issued in respect thereto, and as required by this part.

(68A Stat. 602; 26 U. S. C. 5003)

§ 250.240 *Approval of requisition.* The collector of customs will approve Form 428 if he is satisfied that the red strip stamps are required for distilled spirits to be brought into the United States from the Virgin Islands or removed from customs custody, as prescribed in this part. The collector of customs will retain Form 1627 and one copy of Form 428, and return the original and remaining copy of Form 428 to the applicant for submission to the proper district director of internal revenue.

(68A Stat. 602; 26 U. S. C. 5003)

§ 250.241 *Procurement of red strip stamps.* Red strip stamps shall be procured by the importer, or his duly authorized agent, from the district director of internal revenue of the district in which the place of business of such applicant or his agent is located. The applicant shall forward to the district director of internal revenue the original and copy of the approved Form 428. The district director of internal revenue may issue the exact number of stamps requisitioned thereon even though it is necessary to use portions of sheets. The district director of internal revenue will enter the serial numbers of the stamps issued and stamp the date of issue on both copies of Form 428. He will retain the original copy and send the remaining copy to the proper assistant regional commissioner.

(68A Stat. 602; 26 U. S. C. 5003)

§ 250.242 *Overprinting of red strip stamps.* The importer, or his duly authorized agent, shall have indelibly overprinted in plain and legible letters on each of the red strip stamps, at his expense, the name and address of the importer, which shall, for example, be as follows: "John Doe & Co., Baltimore, Md." He shall submit the stamps to the collector of customs, who will verify the overprinting and make an endorsement showing the verification on the retained original Form 1627 submitted with Form 428. The collector of customs will then (a) deliver the stamps to the importer, or his duly authorized agent, for transmission to the bottler in the Virgin Islands; or (b) deliver them to the importer, or his duly authorized agent, for affixing to the containers in customs custody.

(68A Stat. 602; 26 U. S. C. 5003)

§ 250.243 *Marking of cases.* Where red strip stamps are affixed in the Virgin Islands, the bottler will plainly and legibly mark the following legend on each case of distilled spirits so stamped:

The red strip stamps required by section 5003, I. R. C., are affixed to the containers of distilled spirits in this case, consisting of _____ bearing the stamps
(Number of containers)
of _____ denomination.

_____
(Name of bottler)

(68A Stat. 602; 26 U. S. C. 5003)

§ 250.244 *Endorsement of consumption entries.* Upon arrival of the distilled spirits in this country, consumption entries shall have endorsed thereon by the importer, or his duly authorized agent, the following legend:

Red strip stamps required by section 5008, I. R. C., were affixed abroad. These stamps were procured by _____ upon a (Name of importer) requisition Form 428, Importer's No. _____, approved by the collector of customs at _____ on (Port where Form 428 was approved) _____. (Date of approval of Form 428)

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.245 *Credit of red strip stamps against requisition on arrival of distilled spirits at specified port.* Where consumption entries are filed at the port where the requisition was approved, the collector of customs who approved the requisition will credit the Form 428 described in the endorsement on the entry referred to with the number and denomination of red strip stamps shown by the usual customs examination to have been attached to the containers.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.246 *Credit of red strip stamps against requisition where distilled spirits are diverted to other than specified port.* In the event of diversion of all or part of the spirits to a port or ports other than the port specified in Form 1627 filed with the Form 428, the importer shall submit a supplemental statement, in duplicate, on Form 1627A for each such port or ports. He shall submit them to the collector of customs who approved the Form 428, who will credit the Form 428, retain the original Form 1627A, and transmit the copy to the collector of customs at the designated port. Where a consumption entry is filed at a specified port other than the port where the requisition was approved, the collector of customs of the port at which consumption entry is filed will promptly notify, on Form 1627A, the collector of customs who approved the Form 428, of the number and denomination of stamps shown by the usual customs examination to have been attached to the containers. The collector of customs who approved the requisition will credit the Form 428 accordingly. Such distilled spirits may not be released from customs custody until Form 1627A has been received at the port of diversion or the collector of customs who approved Form 428 has authorized such release.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.247 *Irregularities or discrepancies in shipments.* In case any irregularities or discrepancies are found, the collector of customs at the port of entry will make demand for redelivery of unexamined packages, and will not release examined or redelivered packages until satisfactory explanation and/or proper corrections have been made.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.248 *Unused red strip stamps.* Unused red strip stamps returned to the importer by the bottler shall be submitted to the collector of customs who approved the original requisition, Form 428, for noting such fact on the requisition. After proper notation has been made, the collector of customs will return the stamps to the importer and notify the proper assistant regional commissioner. If subsequently the importer desires to send such stamps to a bottler or exporter abroad, he must submit them with Form 1627 properly modified, in duplicate, to a collector of customs, who will note approval on the copy of Form 1627 and return it with the stamps to the importer, who will acknowledge receipt thereof. The collector of customs will retain the original Form 1627. Where the distilled spirits are to be imported through more than one port, Form 1627A shall be submitted by the importer to such collector for each such port for certification and transmittal of a copy to the collector of customs at each of the ports at which consumption entries will be filed. The importer shall make appropriate entries on his monthly report, Form 96, of the receipt and disposition of unused stamps covered by this section.

(68A Stat. 602; 26 U. S. C. 5008)

RED STRIP STAMPS TO BE AFFIXED AT THE PORT OF ENTRY UNDER CUSTOMS SUPERVISION

§ 250.249 *Conditions.* Distilled spirits in containers coming into the United States from the Virgin Islands without having red strip stamps attached may not be released from customs custody until a stamp has been affixed to each container under the supervision of a customs officer.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.250 *Requisition, Form 428.* Requisition for red strip stamps shall be made by the importer, or his duly authorized agent, in the manner prescribed in § 250.238. Subsequent procedure shall conform to the applicable provisions of §§ 250.240 through 250.242.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.251 *Expense of affixing red strip stamps.* Expenses of cartage, storage, repacking, handling, or other labor connected with the opening of cases and affixing of red strip stamps to the containers, shall be borne by the importer.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.252 *Marking of cases.* There shall be indelibly stamped upon each case by the customs officer supervising the affixing of red strip stamps to containers the following legend:

PORT OF _____
_____, 19__.
(Month) (Day)

This is to certify that on this date the red strip stamps required by section 5008, I. R. C., were affixed, under my supervision, to the containers of distilled spirits in this case, consisting of _____, bearing (Number of containers) stamps of _____ denomination.

_____
(Name)

_____
(Official designation)

(68A Stat. 602; 26 U. S. C. 5008)

SUBPART M—PROCEDURE AT PORT OF ENTRY FROM THE VIRGIN ISLANDS

§ 250.260 *Conditions.* The importer shall file the report of gauge provided for in § 250.204 and the certificate provided for in § 250.205 with the collector of customs at the port of entry in the United States.

§ 250.261 *Action by collector of customs.* The collector of customs will direct the proper customs gauger to determine the taxable quantity of liquors contained in the consignment by regauge or inspection and report the result thereof to the collector of customs. Upon receipt of such report the collector of customs will refer to the approved formula covering the product to determine the rate of internal revenue tax applicable thereto. When the rate of tax applicable to the product has been ascertained, the tax due on the consignment will be determined according to §§ 250.262 through 250.265.

§ 250.262 *Determination of tax on distilled spirits.* If the certificate is accompanied by a report of gauge made by an insular gauger in accordance with § 250.204 and bears the insular gauger's certification, as prescribed in § 250.205, showing that the spirits covered thereby were 100 degrees or more in proof at the time of withdrawal from the insular bonded warehouse, the internal revenue tax at the distilled spirits rate will be collected on the proof-gallon contents of the packages, or cases, regardless of the proof of the spirits at the time of their entry into the United States. If the certification of the insular gauger and the accompanying report of gauge show that the spirits were less than 100 degrees in proof at the time of withdrawal thereof from the insular bonded warehouse, the internal revenue tax at the distilled spirits rate will be collected on the wine-gallon contents of the packages or cases as determined by the customs gauger. If the certificate does not bear the certification of the insular gauger and is not accompanied by a report of gauge made by an insular gauger showing the proof of the spirits at the time of their withdrawal from the insular bonded warehouse, the proof of the spirits at the time of regauge or inspection at the port of entry in the United States will be the basis for determining the internal revenue tax due thereon, i. e., if the spirits are less than 100 degrees in proof, the distilled spirits tax will be collected on the wine gallons, whereas if the spirits are 100 degrees or more in proof, the distilled spirits tax will be collected on the proof gallons. The rectification tax on taxable rectified spirits will be collected on the proof gallons contained in the consignment regardless of the proof of the spirits at the time of their withdrawal from the insular bonded warehouse or at the time of their entry into the United States.

(68A Stat. 595, 606; 26 U. S. C. 5001, 5021, 5022)

§ 250.263 *Determination of tax on beer.* If the certificate prescribed in § 250.205 covers beer, the beer tax will be collected on the basis of the number of barrels of 31 gallons each, or fractional parts thereof, contained in the shipment.

(68A Stat. 611; 26 U. S. C. 5051)

§ 250.264 *Determination of tax on wine.* If the certificate prescribed in

§ 250.205 covers wine, the wine tax will be collected at the rates imposed by section 5041, Internal Revenue Code, as amended.

(68A Stat. 609; 26 U. S. C. 5041)

§ 250.265 *Determination of tax on articles.* Where articles contain liquors, the tax will be collected at the rates prescribed by law on the liquor contained therein as shown by the certificate prescribed in § 250.205.

(68A Stat. 595, 600; 26 U. S. C. 5001, 5007)

§ 250.266 *Taxpayment.* The internal revenue tax on liquors and articles coming into the United States from the Virgin Islands shall be paid to the collector of customs at the port of entry, as provided by customs regulations. (19 CFR Ch. I)

SUBPART N—RECORDS AND REPORTS OF DISTILLED SPIRITS FROM THE VIRGIN ISLANDS

§ 250.270 *Monthly record and report, Form 96.* Importers or consignees of distilled spirits procuring red strip stamps for affixing to containers of distilled spirits shall keep a record and render report thereof on Form 96.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.271 *Monthly record, part I, Form 96.* Every person who procures red strip stamps for bottled liquors coming into the United States from the Virgin Islands shall keep a record of red strip stamps procured and used on part I of Form 96. A separate page in single copy is required for each denomination of stamps. Entries shall be made on Form 96 daily, as indicated by the headings of the various columns and lines of the form and in accordance with the instructions printed thereon, or issued in respect thereto, and as required by this part. The record shall be kept in bound form for a period of two years, and during such period shall be available during business hours for inspection by internal revenue officers.

(68A Stat. 602, 619; 26 U. S. C. 5008, 5114)

§ 250.272 *Monthly report, parts II and III, Form 96.* At the close of the month, parts II and III of Form 96 shall be prepared in triplicate. The red strip stamps procured, used, and sent to the Virgin Islands during the month will be reported on part II, and the stamps sent to the Virgin Islands and used on liquors coming into the United States therefrom will be reported on part III. On or before the 10th day of the succeeding month, one copy shall be forwarded to the assistant regional commissioner of the region in which the importer's place of business is located, and one copy to the collector of customs who approved the importer's requisition. The remaining copy shall be retained in bound form with the copies of part I, Form 96, for the same month, available for inspection by internal revenue officers.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.273 *Semiannual reports of collectors of customs.* Collectors of customs will furnish the assistant regional commissioner as of June 30 and December 31 of each year a consolidated report showing the name of the importer, number and denomination of red strip stamps procured on requisitions, Form 428, approved by them, and not credited against such requisitions.

(68A Stat. 602; 26 U. S. C. 5008)

§ 250.274 *Record and report, Form 52E.* Every person, except a tourist, bringing distilled spirits into the United States from the Virgin Islands in bulk and in bottles shall keep Form 52E. The distilled spirits shall be entered on part 1 of Form 52E as of the time of notice of arrival of the liquors in customs custody. The disposition of such distilled spirits shall be entered on part 2 of Form 52E as of the time of their sale or their taxpayment and release from customs custody. However, if desired, such person may keep Form 52E for bulk spirits only, and Record 52 for bottled spirits.

(68A Stat. 619; 26 U. S. C. 5114)

§ 250.275 *Record 52.* Every person bringing distilled spirits into the United States from the Virgin Islands, who maintains wholesale liquor dealer premises where bottled distilled spirits are received and stored, shall keep Record 52 of all bottled distilled spirits received and disposed of thereat (including bottled spirits transferred from customs custody) in accordance with Part 194 of this subchapter, in addition to a record on Form 52E or Record 52, as the case may be, as prescribed by § 250.274.

(68A Stat. 618, 619, 681; 26 U. S. C. 5112, 5114, 5555)

§ 250.276 *Record of warehouse receipts, Form 52F* Every person bringing distilled spirits into the United States from the Virgin Islands, who sells, or offers for sale, distilled spirits by warehouse receipts shall keep a separate record, and render a monthly transcript, of all purchases and sales of warehouse receipts, on Form 52F There need not be entered on Form 52F transactions in warehouse receipts not involving the purchase or sale of distilled spirits, such as the receipt from a warehouseman of warehouse receipts covering the deposit or bottling of spirits in his warehouse or the surrender of warehouse receipts for the bottling of the spirits in bond or their transfer in bond to another warehouse. Entries on Form 52F shall be made as indicated by the headings of the columns and lines of the form and in accordance with the instructions printed thereon or issued in respect thereto, and as required by this part. The provisions of § 250.278 with respect to the time of making entries, and of § 250.284 with respect to forms to be provided by users, are hereby made applicable to Form 52F. The provisions of § 250.279 with respect to a separate record of serial numbers of cases are hereby made applicable to Form 52F with respect to serial numbers of packages and cases purchased or sold by warehouse receipts. The monthly transcript on Form 52F shall be forwarded to the assistant regional commissioner on or before the tenth day of the succeeding month. The arrival of distilled spirits in customs custody, and the disposition of such distilled spirits from customs custody at the time of their sale or withdrawal therefrom, shall continue to be reported on Form 52E or Record 52, as the case may be, in accordance with the provisions of § 250.274. The physical receipt and disposition of distilled spirits at the wholesale liquor dealer premises of the person bringing distilled spirits into the United States from the Virgin Islands shall continue to be reported on Record 52 in accordance with the provisions of § 250.275.

(68A Stat. 618, 619, 631; 26 U. S. C. 5112, 5114, 5555)

§ 250.277 *Place where Form 52F shall be kept.* Every person bringing distilled spirits into the United States from the Virgin Islands shall keep Form 52F at the place of business where warehouse receipts are sold, or offered for sale.

(68A Stat. 619, 631; 26 U. S. C. 5114, 5555)

§ 250.278 *Time of making entries.* Daily entries shall be made on Record 52 and Form 52E, as indicated by the headings of the various columns, and in accordance with instructions printed thereon, before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized herein, a separate record, such as invoices, shall be kept, of the removals of distilled spirits, showing the removal data required to be entered on Record 52 and Form 52E, and appropriate memoranda of other transactions required to be entered on such records for the purpose of making the entries correctly.

(68A Stat. 619, 631; 26 U. S. C. 5114, 5555)

§ 250.279 *Separate record of serial numbers of cases.* Serial numbers of cases of distilled spirits disposed of need not be entered on Form 52E or Record 52, provided the respective proprietor keeps in his place of business a separate record, approved by the assistant regional commissioner showing such serial numbers, with necessary identifying data, including the date of removal and the name and address of the consignee. Such separate record may be kept in book form (including loose-leaf books) or may consist of commercial papers, such as invoices or bills. Such books, invoices, and bills shall be preserved for a period of two years and in such a manner that the required information may be ascertained readily therefrom, and, during such period, shall be available during business hours for inspection and the taking of abstracts therefrom by internal revenue officers. Entries shall be made on such separate approved record before the close of the business day next succeeding the day on which the transactions occur. Where the making of the entries is deferred to the next business day, as authorized in this section, appropriate memoranda shall be maintained for the purpose of making the entries correctly. Where a separate record has been approved by the assistant regional commissioner, notation shall be made in the column for reporting serial numbers that "Serial numbers shown on commercial records per authority, dated _____."

(68A Stat. 619, 631; 26 U. S. C. 5114, 5555)

§ 250.280 *Reports.* Except as otherwise provided herein, every person re-

quired to keep the prescribed records shall file, daily, full and complete transcripts of Form 52E (parts 1 and 2) and Record 52 on Forms 52E (parts 1 and 2), 52A and 52B with the assistant regional commissioner, by delivering or mailing them to such officer on the date the transactions entered therein occurred: *Provided,* That in any case in which the assistant regional commissioner shall direct, the transcripts shall be so filed with the supervisor in charge instead of with the assistant regional commissioner. The transcripts shall bear the following certification signed by the person or officer authorized to execute Form 52E or 338:

I hereby certify that these transcripts, consisting of __ pages, disclose all the transactions which occurred during the period covered thereby, and that each entry is correct.

If in any case the assistant regional commissioner shall so authorize, the transcripts, in lieu of being filed daily may be filed with him on or before the 10th day of the month succeeding the month in which the transactions in distilled spirits occurred. In such event, transactions will be entered on Form 52E and Record 52 in accordance with the provisions of § 250.278. Monthly summary reports on Form 52E (part 3) and Form 338 (where Record 52 is kept) shall be prepared in duplicate, one copy of which will be retained on file and the original forwarded to the assistant regional commissioner on or before the 10th day of the month succeeding the month in which the transactions in distilled spirits occurred. Records kept on Form 52E and Record 52 shall be preserved for a period of two years, and during such period shall be available during business hours for inspection and the taking of abstracts therefrom by any internal revenue officer.

(68A Stat. 619; 26 U. S. C. 5114)

REPORT OF THIRD PARTY TRANSACTIONS

§ 250.281 *Additional requirements.* Every person bringing distilled spirits into the United States from the Virgin Islands shall report, on Form 52E, part 2, and when Record 52 is kept, on part 2 and on transcript, Form 52B, the name and address of each consignee, in the column now designated "Name." In the column now designated "Address" there will be reported the name and address of the person, firm or corporation paying (by advancement or reimbursement) either tax, bottling charge, brokerage fee, handling charge, or clearance fee, indicating which are included. The heading of both columns will be amended accordingly.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

§ 250.282 *Reporting of shipment or delivery of distilled spirits to third party.* Where a person bringing distilled spirits into the United States from the Virgin Islands ships or delivers distilled spirits to a consignee on the order of another wholesale liquor dealer, detailed records of the transactions shall be kept on Form 52E by the person bringing the distilled spirits into the United States from the Virgin Islands; on Record 52 by the wholesale liquor dealer giving the order; and on Record 52 by the consignee if he is a wholesale liquor dealer. For example, assuming that wholesale dealer (A) ships or delivers the distilled spirits to consignee (C) on the order of wholesale dealer (B) entries will be made on the prescribed forms as follows:

(a) Wholesale dealer (A) will show in his Form 52E the name and address of wholesale dealer (B) who ordered the distilled spirits, as well as the name and address of consignee (C) the person to whom the distilled spirits are actually shipped or delivered;

(b) Wholesale dealer (B) will show in his Record 52 that the distilled spirits were purchased from wholesale dealer (A) giving both the name and address of (A) and will at the same time make an entry showing that the distilled spirits were shipped or delivered by (A) to consignee (C) giving the name and address of (C) and

(c) Consignee (C) if a wholesale liquor dealer, will show in his Record 52 that the distilled spirits were purchased from wholesale dealer (B) and received by him from wholesale dealer (A) giving name and address of both. A copy of Form 52E and transcripts of Record 52 on Forms 52A and 52B, required to be filed with the assistant regional commissioner, will similarly show the details of such transactions.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

§ 250.283 *Similar third party transactions.* Where a person bringing distilled spirits into the United States from the Virgin Islands keeps Record 52 and is a party to transactions similar to those described in § 250.282, he shall make similar entries of such transactions in Record 52; and the transcripts on Forms 52A and 52B required to be filed with the assistant regional commissioner, will likewise show the details of the transactions.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

PROCUREMENT OF FORMS

§ 250.284 *Forms to be provided by users at own expense.* Form 52E, Record 52, and Forms 52A, 52B, and 338 shall be purchased by users from commercial printers and must be in the form prescribed: *Provided,* That with the approval of the Director, Alcohol and Tobacco Tax Division, they may be modified to adapt their use to tabulating or other mechanical equipment: *Provided further* That where the form is printed in book form (including loose-leaf books) the instructions may be printed on the cover or the fly leaf of the book instead of on the individual form.

(68A Stat. 619, 681; 26 U. S. C. 5114, 5555)

[F. R. Doc. 55-6722; Filed, Aug. 19, 1955; 8:45 a. m.]

Chapter II—The Tax Court of the United States

PART 701—RULES OF PRACTICE

PART 702—FORMS

MISCELLANEOUS AMENDMENTS

1. The Introduction is amended to read:

Introduction. These revised rules are promulgated pursuant to authority of section 7453, Internal Revenue Code of 1954, which provides that "The proceedings of the Tax Court and its divisions shall be conducted in accordance with such rules of practice and procedure (other than rules of evidence) as the Tax Court may prescribe and in accordance with the rules of evidence applicable in trials without jury in the District Court of the District of Columbia."

Congress in the revenue acts has enacted provisions relating to the organization, jurisdiction, and procedure of the Tax Court of the United States, and to the action of the Internal Revenue Service with respect to the assessment and collection of deficiencies when a petition has been filed with the Court. Reference is made to those statutory provisions in the revenue acts for procedural requirements other than those relating to the conduct of proceedings before the Court and its divisions to which these Rules of Practice are limited. Refer to the Internal Revenue Code of 1954, and particularly to sections 6211 through 6215, 7441, and 7483.

2. Section 701.1 is amended to read:

§ 701.1 *Location, address, telephone number and business hours of the court, fees, and definitions*—(a) *Office of the Court.* The office of The Tax Court of the United States is located on the second floor of the building on the northeast corner of 12th Street and Constitution Avenue NW., Washington, D. C. The office of the Clerk of the Court is in Room 2006.

(b) *Mailing address.* All mail sent to the Court should be addressed to:

The Tax Court of the United States, Box 70, Washington 4, D. C.

Other addresses where the Court may be in session should never be used in addressing mail to the Court or to its Clerk.

(c) *Telephone number* The telephone number of The Tax Court of the United States at its office in Washington is NAtional 8-5771.

(d) *Business hours.* The Office of the Clerk of the Court at Washington, D. C., shall be open during business hours on all days, except Saturdays, Sundays, and legal holidays, for the purpose of receiving petitions, pleadings, motions, and the like. "Business hours" are from 8:45 o'clock a. m. to 5:15 o'clock p. m. (For legal holidays in Washington, D. C. see § 701.61 (b).)

(e) *Fees; method of payment.* Checks, money orders, etc., for fees or charges of the Court should be made payable to The Treasurer of the United States and mailed or delivered to the Clerk of the Court. (See §§ 701.2, 701.7 (b) 701.52 and 701.53.)

(f) *Definitions*—(1) *Time.* Time, as provided in the rules in this part and in orders and notices of the Court, means standard time in the city mentioned except when advanced time is substituted therefor by law. (See § 701.61.)

(2) *Commissioner* Where in the rules in this part (except in § 701.48) the word "Commissioner" is used, it refers to the Commissioner of Internal Revenue.

(3) *Code of 1954.* The designation "Code of 1954" as used in these sections

refers to the Internal Revenue Code of 1954.

3. In § 701.4:

a. The first paragraph is changed to read:

(a) *General*—(1) *Typing process to be used.* Papers filed with the Court may be prepared by any process provided the information therein is set forth in clear and legible type.

(2) *Binding.* All papers shall be bound together on the left hand side only and shall have no backs or covers.

(3) *Caption, signature, and number of copies.* All papers shall have a caption and a signature and copies shall be filed as specified below.

b. Paragraph (c) is amended by deleting from the end of the sentence the words "and shall have no backs or covers," and inserting a period after "ream."

c. Paragraph (f) is amended by adding at the end of the paragraph the sentence: "The mailing address of counsel shall include the firm name if it is an essential part of the accurate mailing address."

4. Section 701.6 is amended by adding the following new paragraph:

(c) The Commissioner shall be named as the respondent.

5. In § 701.7:

a. The second paragraph (a) (2) is amended by changing the words "272 (a) and (c), Internal Revenue Code" to "6213 (a) Code of 1954."

b. Paragraph (b) of § 701.7 is amended by deleting the last sentence, and inserting the reference: "(See 701.1 (e).)"

c. Section 701.7 (c) (4) (ii) through (vi) is amended to read:

(ii) Petitioner's name and principal office or residence, and the Office of the Director of Internal Revenue in which the tax return for the period in controversy was filed.

(iii) The date of mailing of the notice of deficiency on which the petition is based, or other proper allegations showing jurisdiction in the Court.

(iv) The amount of the deficiency (or liability, as the case may be) determined by the Commissioner, the nature of the tax, the year or other period for which the determination was made and, if different from the determination, the approximate amount of taxes in controversy.

(v) Clear and concise assignments of each and every error which the petitioner alleges to have been committed by the Commissioner in the determination of the deficiency. Issues in respect of which the burden of proof is by statute placed upon the Commissioner will not be deemed to be raised by the petitioner in the absence of assignments of error in respect thereof. Each assignment of error shall be lettered.

(vi) Clear and concise lettered statements of the facts upon which the petitioner relies as sustaining the assignments of error, except those assignments of error in respect of which the burden of proof by statute is placed upon the Commissioner.

(vii) A prayer, setting forth relief sought by the petitioner.

d. Subdivision numbering of § 701.7 (c) (4) is changed as follows: (vii) to (viii) (viii) to (ix) and (ix) to (x)

e. Paragraph (c) (4) (ix) of § 701.7 is amended by changing the first two words in the second paragraph from "The verification" to "Verification by fiduciaries."

f. Paragraph (c) (4) (x) is amended by changing the word "Bureau" in the last sentence, to "Commissioner," and inserting the reference: "(See § 701.22 re service of the petition.)"

6. Section 701.14 is amended to read:

§ 701.14 *Answer*—(a) *Time to answer or move.* The Commissioner, after service upon him of the petition, shall have 60 days within which to file an answer or 45 days within which to move with respect to the petition. (See § 701.22 (a) re service of answer.)

(b) *Form of answer* The answer shall be drawn so that it will advise the petitioner and the Court fully of the nature of the defense. It shall contain a specific admission or denial of each material allegation of fact contained in the petition and a statement of any facts upon which the Commissioner relies for defense or for affirmative relief or to sustain any issue raised in the petition in respect of which issue the burden of proof is, by statute, placed upon him. Paragraphs of the answer shall be numbered to correspond to those of the petition to which they relate. The original shall be signed by the Commissioner or his counsel.

(c) *Copies and conformation.* The original and three copies of the answer shall be filed, and each copy shall be conformed.

(d) *Application of rule to amended answers.* This rule shall apply to the filing of answers to amended petitions and to amendments to petitions, except as the Court in a particular case may otherwise direct.

7. Section 701.15 is amended to read:

§ 701.15 *Reply*—(a) *Time to reply or move.* The petitioner, after service upon him of an answer in which material facts are alleged, shall have 45 days within which to file a reply or 30 days within which to move with respect to the answer. (See § 701.22 (a) re service of reply.)

(b) *Contents and form.* The reply shall contain a specific admission or denial of each material allegation of fact contained in the answer and shall set forth any facts upon which the petitioner relies for defense. The paragraphs in the reply shall be numbered to correspond with the paragraphs of the answer. The original copy of each reply shall be signed by the petitioner or his counsel.

(c) *Copies and conformation.* An original and four copies of the reply shall be filed, and each copy shall be conformed to the original by the petitioner or his counsel.

(d) *Verification.* The Court, upon motion of the Commissioner in which good cause is shown, or upon its own motion, may require the verification of any reply.

8. Section 701.16 is amended to read:

§ 701.16 *Joinder of issue.* A proceeding shall be deemed at issue upon the filing of the answer unless a reply is required under § 701.15, in which event the proceeding shall be deemed at issue upon filing of the reply, or the entry of an order under § 701.18 (c).

9. Section 701.17 is amended to read:

§ 701.17 *Amended and supplemental pleadings*—(a) *General.* A motion for leave to amend a pleading shall state reasons for granting it and shall be accompanied by the proposed amendment.

(b) *Petition*—(1) *Before answer.* The petitioner may, as of course, amend his petition at any time before answer is filed.

(2) *After answer.* A petition may be amended, after answer is filed and up to the commencement of the trial on the merits, only with the consent of the Commissioner or by leave of the Court.

(c) *Amendment ordered*—(1) *Occasion for.* The Court upon its own motion, or upon motion of either party showing good cause filed prior to the setting of the case for trial on the merits, may order a party to file a further and better statement of the nature of his claim, of his defense, or of any matter stated in any pleading. Such a motion filed by a party shall point out the defects complained of and the details desired.

(2) *Consideration of such motion.* The Court, in its discretion, may set such a motion for hearing (see § 701.27 (a)) or may act upon it ex parte.

(3) *Penalty for failure to amend.* The Court may strike the pleadings to which the motion was directed or make such other order as it deems just, if an Order of the Court to file amended pleadings hereunder is not obeyed within 15 days of the date of the service of said order or within such other time as the Court may fix.

(d) *To conform pleadings to proof.* The Court may at any time during the course of the trial on the merits grant a motion of either party to amend its pleadings to conform to the proof in particulars stated at the time by the moving party. The amendment or amended pleadings thus permitted shall be filed with the Court at the hearing or shall be filed in the office of the Clerk of the Court in Washington, D. C., within such time as the Court may fix. (See §§ 701.4, 701.5, and 701.19.)

10. Section 701.18 is amended to read:

§ 701.18 *Admissions and denials of pleaded facts*—(a) *Effect of answer.* Every material allegation of fact set out in the petition and not expressly admitted or denied in the answer, shall be deemed to be admitted.

(b) *Effect of reply.* Every material allegation of fact set out in the answer and not expressly admitted or denied in the reply, where a reply is filed, shall be deemed to be admitted. Any new material contained in the reply shall be deemed to be denied.

(c) *Effect of failure to reply and motion thereon*—(1) *Denial; motion seeking admission.* The affirmative allegations of the answer will be deemed

denied in the absence of a reply unless the Commissioner, within 45 days after the expiration of the time for filing a reply, files a motion reciting that a reply required under this part was not filed and requesting the Court to enter an order that specified allegations of fact in the answer shall be deemed to be admitted.

(2) *Service of and hearing on motion.* The Clerk will serve a copy of the Commissioner's motion upon the petitioner and issue notice of a hearing thereon at which hearing the Court may grant the motion unless the required reply is filed on or before the day fixed for such hearing.

11. In § 701.19 *Motions:*

a. Paragraph (a) is amended by adding at the end thereof the reference: "(See § 701.22 (a) re service.)" and paragraph (b) is amended by deleting the last sentence.

b. Section 701.19 (e) is amended to read:

(e) No motion for rehearing, further hearing, or reconsideration may be filed more than 30 days after the opinion has been served, except by special leave.

c. Section 701.19 (f) is amended to read:

(f) (1) No motion to vacate or revise a decision may be filed more than 30 days after the decision has been entered, except by special leave.

(2) Motions covered by (e) and (f) shall be separate from each other and not joined to or made a part of any other motion.

12. Section 701.20 *Extensions of time* is amended by changing the words in paragraph (a) first sentence, from "272 (a) and (c) Internal Revenue Code" to "6213 (a) Code of 1954"; in paragraph (b) after § 701.14 add "(a) "

13. Section 701.21 *Dismissal* is amended by changing the reference at the end of the paragraph to read: "(See § 701.7 (a) (2) and § 701.27 (b) (3).)"

14. Section 701.22 is amended to read:

§ 701.22 *Service upon the parties—*(a) *Who will serve and method to be used.* (1) The Clerk shall make service upon the petitioner by mailing to him or to his counsel of record a copy of the pleading, motion, notice, brief, or other document to be served.

(2) Service may be made upon any named respondent in person, upon deputies duly designated by him to accept service, or upon counsel appearing for the respondent in the proceeding. (See §§ 701.14 and 701.15.)

(b) *Upon first counsel of record.* Service upon any counsel of record will be deemed service upon the party, but, where there are more than one, service will be made only upon counsel for petitioner whose appearance was first entered of record—unless the first counsel of record, by writing filed with the Court, designates other counsel to receive service, in which event service will be so made.

(c) *Where no counsel of record.* If there is no counsel of record, service will be made upon the petitioner.

15. Section 701.23 (a) is amended by changing the reference at the end of the paragraph to read: "(See §§ 701.4, 701.19, and 701.24 (a) (2).)"

16. Section 701.24 is amended to read:

§ 701.24 *Counsel; appearance; withdrawal; substitution; changed address—*(a) *Entry of appearance of counsel.* (1) Counsel enrolled to practice before this Court may enter his appearance by subscribing the initial petition.

(2) Counsel who subscribe any motion filed under § 701.23 (a) will be deemed to have entered his appearance for such new party and he shall promptly file a motion by the new petitioner for the withdrawal of counsel who had previously entered their appearance unless they are to be recognized as counsel for the new petitioner.

(3) Counsel may otherwise enter his appearance only by filing in duplicate, an entry of appearance which shall be signed by counsel individually, shall show his mailing address, and shall state that he is enrolled to practice before this Court. Form 305 may be obtained from the Clerk and used for this purpose but an adequate substitute will suffice. (See Appendix, Form 305.)

(4) Counsel not properly enrolled to practice before this Court will not be recognized except by special leave of the Court granted at a hearing and then only where it appears that counsel can and will promptly become enrolled. (See §§ 701.2, 701.4 (f), and 701.7 (c) (4) (viii).)

(b) *Withdrawal of counsel.* Counsel of record in any proceeding desiring to withdraw, or any petitioner desiring to withdraw counsel of record, must file a motion with the Court requesting leave therefor reciting that notice thereof has been given to the client or to the counsel being withdrawn, as the case may be. The Court may, in its discretion, deny such motion.

(c) *Substitution of counsel.* New counsel may be substituted by conforming to the provisions of (a) (2) or (a) (3) and (b) of this section. (See §§ 701.2, 701.4, 701.19, and 701.27 (c).)

(See § 701.22 (b) in regard to substitution of "first counsel of record" for purposes of service.)

(d) *Change of address.* Notice of any change in the mailing address of either counsel or petitioner shall be filed promptly with the Court, in duplicate. Separate notices shall be filed for each proceeding.

Counsel may not also act as notary (See § 701.7 (c) (4) (ix).)

17. Section 701.26 is amended to read:

§ 701.26 *Place of hearing on merits; requests; and designations—*(a) *Requests for place of hearing.* The petitioner at the time of filing the petition shall also file a request showing the name of the place where he would prefer the hearing on the merits to be held. If the petitioner has filed no request the respondent shall file at the time he files his answer, a request showing the name of the place preferred by him.

(b) *Form and caption.* These requests shall be separate from the petition or answer, shall have a caption, and shall consist of an original and two copies. (See § 701.7 (c) (4) (i).)

(c) *Designation of place of hearing.* The Court will designate the place of hearing in accordance with the statutory provision that the time and place of trial shall be fixed "with as little inconvenience and expense to taxpayers as is practicable," and, in all cases, will notify the parties of the place at which or in the vicinity of which the hearing on the merits will be held.

(d) *Motions for changing place designated.* If either party desires a change in designation of the place of hearing he must file a motion (with 4 copies) to that effect, stating fully his reasons therefor. Such motions, made after the notice of the time of the hearing has been mailed, will not be deemed to have been timely filed.

(See Appendix II for further information to assist in making requests as to place of hearing. See § 701.4.)

18. Section 701.31 is amended to read:

§ 701.31 *Evidence and the submission of evidence—*(a) *Rules applicable.* The proceedings of the Court and its Divisions will be conducted in accordance with the rules of evidence applicable in trials without a jury in the United States District Court for the District of Columbia.

(b) *Stipulations—*(1) *Stipulations required.* The Court expects the parties to stipulate evidence to the fullest extent to which complete or qualified agreement can be reached including all material facts that are not or fairly should not be in dispute.

(2) *In preparation for trial.* The party expecting to introduce any evidence which might possibly be stipulated (as, for example, entries or summaries from books of account and other records, documents, and all other evidence, to the extent not disputed) shall confer with his adversary promptly after receipt of the hearing notice, and both shall endeavor to stipulate all facts not already stipulated.

(3) *Presentation; copies; form.* Stipulations in writing may be filed with the Court in advance or presented at the trial and when filed need not be offered formally to be considered in evidence. They shall be filed in duplicate except that duplicates of the exhibits attached to the original of the stipulation need not be filed. (See § 701.4 as to form and style.)

(4) *Objections.* Any objection to all or any part of a stipulation should be noted in the stipulation, but the Court will consider any objection to stipulated facts made at the hearing.

(5) *No evidence received to alter or contradict.* The Court may set aside a stipulation in whole or in part where justice requires, but otherwise will not receive evidence tending to qualify, change, or contradict any fact properly introduced into the record by stipulation.

(c) *Depositions must be offered.* Testimony taken by deposition will not be considered until offered and received in evidence.

(d) *Marking exhibits.* Exhibits attached to a stipulation or a deposition shall be numbered serially, i. e., 1, 2, 3, etc., if offered by the petitioner; shall be lettered serially, i. e., A, B, C, etc., if offered by the respondent; and shall be marked serially, i. e., 1–A, 2–B, 3–C, etc., if offered as a joint exhibit.

(e) *Documentary evidence*—(1) *Copies.* A copy of any book, record, paper, or document may be offered directly in evidence in lieu of the original, where the original is available or where there is no objection, and, where the original is admitted in evidence, a copy may be substituted later for the original or such part thereof as may be material or relevant, upon leave granted in the discretion of the trial Judge.

(2) *Return after final decision.* Either party desiring return at his expense of any exhibit belonging to him after the decision of the Court in any proceeding has become final, shall make prompt application in writing to the Clerk, suggesting a practical manner of delivery. Otherwise exhibits may be disposed of as the Court deems advisable.

(f) *Ex parte statements are not evidence.* Ex parte affidavits, statements in briefs, and unadmitted allegations in pleadings do not constitute evidence.

(g) *Failure of proof.* Failure to adduce evidence in support of the material facts alleged by the party having the burden of proof and denied by his adversary, may be ground for dismissal. The provisions of § 701.30 do not relieve the party upon whom rests the burden of proof to the necessity of properly producing evidence in support of issues joined on questions of fact.

19. Section 701.35 is amended as follows:

a. Paragraph (a) is amended.

§ 701.35 *Briefs*—(a) *Filing.* Each party shall file an original brief within 45 days after the day on which the hearing was concluded and a reply brief within another 15 days thereafter unless the trial Judge directs otherwise. A party, who fails to file an original brief, may not file a reply brief except on leave granted by the Court, and if his reply brief is filed, his adversary may have an additional 15 days thereafter to file his reply brief. (See §§ 701.19 and 701.20 re extensions of time.)

b. Paragraph (c) is amended by deleting from the first sentence "by the Clerk"; paragraph (d) is amended by inserting in the second sentence after "filed on" the words "Internal Revenue Code of 1939"; paragraph (e) (1) first sentence, is amended by substituting the words "first page" for "front flyleaf."

20. Section 701.45 is amended as follows: The second sentence in paragraph (c) is changed to read: "(See section 7622, Code of 1954.)"; paragraph (j) is amended by inserting "Box 70" in the first sentence after "United States."

21. Section 701.46 is amended to read:

§ 701.46 *Depositions upon written interrogatories*—(a) *Application for interrogatories, objections, etc.* Applications to take depositions upon written interrogatories may be made in substantially the same manner as depositions taken under § 701.45 except as hereinafter noted. An original and five copies of the interrogatories must be filed with the verified application and two conformed copies. The Clerk will serve a copy of the application and of the interrogatories with notice to the opposite party that objections or cross-interrogatories may be filed within 15 days thereafter. Cross-interrogatories shall consist of an original and five copies. The Clerk will serve a copy thereof with notice that any objections thereto may be filed within 15 days. The initial application and interrogatories must be filed in time to allow for service, objections, cross-interrogatories, and objections thereto, and for taking and filing the deposition at least 10 days prior to any merit hearing then scheduled.

(b) *Manner of taking.* The officer taking the deposition upon written interrogatories shall propound the interrogatories and cross-interrogatories in their proper order to each witness and shall cause the testimony to be reduced to writing in the witness' own words by a stenographic reporter then present, but no person other than the witness, reporter, and the officer taking the deposition shall be present at the examination. Otherwise said officer shall conform substantially to the provisions of § 701.45.

(c) *Certificate and return of deposition.* The officer taking the deposition shall certify in his return that no person was present at the examination except the witness, the reporter, and himself and he shall otherwise comply with the pertinent provisions of § 701.45.

(d) *Depositions in foreign countries.* Depositions obtained in foreign countries must be taken upon written interrogatories except as otherwise directed by the Court for cause shown.

22. Section 701.47 is amended to read:

§ 701.47 *Tender of and objections to depositions*—(a) *Objections to depositions taken upon oral examination*—(1) *Competency, relevancy, or materiality.* Objections to the competency of a witness or to the competency, relevancy, or materiality of testimony, where depositions are taken upon oral examination, may be made at the hearing, even though not noted at or before the taking of the deposition, unless the ground for the objection is one which might have been obviated or removed if presented at or before the time of the taking of the deposition.

(2) *Irregularities as to manner or form.* Objections directed to errors and irregularities in the manner of taking the deposition, in the form of any question or answer, in the oath or affirmation, or in the conduct of parties, and errors of any kind which might have been obviated, removed, or cured if promptly presented will not be considered unless made at the taking of the deposition. (See § 701.45 (f).)

(3) *Errors re how transcribed, signed, certified, etc.* Errors or irregularities in the manner in which the testimony is transcribed or the deposition is prepared, signed, certified, sealed, endorsed, transmitted, filed, or otherwise dealt with by the officer under § 701.45 and § 701.46 shall not form the basis for objections but questions in respect thereto shall be raised on a motion to suppress the deposition in whole or in part made with reasonable promptness after such defect is or with due diligence might have been ascertained.

(b) *Objections to written interrogatories or cross-interrogatories.* No objections to written interrogatories or cross-interrogatories will be considered subsequent to the taking of the deposition unless they have been made in the manner and within the time prescribed therefor by § 701.46. (See § 701.31 (c) and (e).)

23. Section 701.48 *Commissioners of the Tax Court* is amended by changing the words in paragraph (a) after "pursuant" to "to section 7456, Code of 1954"; in paragraph (b) second sentence, "section 4753" is substituted for "section 1111."

24. Section 701.50 *Computations by parties for entry of decision* is amended by inserting paragraph headings as follows: Beginning with "Where the Court" insert the heading: (a) *Agreed computations;* beginning with "If, however," insert the heading: (b) *Procedure in absence of agreement;* at beginning of second paragraph insert heading: (c) *Limits on argument under this rule.*

25. Section 701.52 is amended to read:

§ 701.52 *Preparation of Record on review; costs.* (a) Immediately after the contents of a record on review have been settled or agreed to, the Clerk will notify the petitioner of the costs and charges for the preparation, comparison, and certification of said records; such charges to be determined in accordance with the provisions of section 7474, Code of 1954, and the Act of September 27, 1944, 58 Stat. 743.

(b) No transcript will be certified and transmitted to the appellate court until the costs and charges therefor have been paid. (For name of payee, see § 701.1 (e).)

(c) A petitioner for review who requests the Clerk to certify but not to prepare documents for transmission to a United States Court of Appeals shall furnish the Clerk with the copies of the documents to be certified, if duplicates are not already in the record. (See §§ 701.4 (g) and 701.31 (b).)

(For statutory provisions relating to appellate court review of Tax Court decisions, see section 7482 et seq., Code of 1954. For forms of bonds, see Appendix I, Forms b and c. The rules of the appellate court to which the appeal is being taken should be consulted.)

26. Section 701.53 is amended to read:

§ 701.53 *Court records; removal; fees for copies*—(a) *Original records to be retained by Clerk; exceptions.* The Clerk shall not permit any original record, paper, document, or exhibit filed with the Court to be taken from the courtroom or from other offices of the Court, except as ordered by a Judge of the Court, or except as the Clerk may find necessary in furnishing photostat copies of such records or transmitting originals to higher Courts for appeal purposes, but when a decision of the

Court becomes final he shall proceed in accordance with § 701.31 (e) (2)

(b) *Copies obtained from Clerk.* A plain or a certified copy of any document, record, entry, or other paper pertaining to a proceeding before this Court may be had upon application to the Clerk, the fee to be charged and collected therefor to be determined in accordance with the provisions of section 7474, Code of 1954, and the Act of September 27, 1944, 58 Stat. 743.

27. Section 701.60 is amended to read:

§ 701.60 *Fees and mileage.* (a) Section 7457 of the Internal Revenue Code of 1954 provides:

(a) *Amount.* Any witness summoned or whose deposition is taken under section 7456 shall receive the same fees and mileage as witnesses in courts of the United States.

(b) *Payment.* Such fees and mileage and the expenses of taking any such deposition shall be paid as follows:

(1) *Witnesses for Secretary or his delegate.* In the case of witnesses for the Secretary or his delegate, such payments shall be made by the Secretary or his delegate out of any moneys appropriated for the collection of internal revenue taxes, and may be made in advance.

(2) *Other witnesses.* In the case of any other witnesses, such payments shall be made, subject to rules prescribed by the Tax Court, by the party at whose instance the witness appears or the deposition is taken.

(b) No witness, other than one for the Commissioner, shall be required to testify in any proceeding before the Court until he shall have been tendered the fees and mileage to which he is entitled in accordance with the above provision of law.

28. Section 701.61 is amended to read:

§ 701.61 *Computation of time; Saturdays, Sundays, and holidays*—(a) *Computation of time; exclusions.* The day of the act, event, or default starting any period of time prescribed or allowed by the rules in this part or by an order of this Court shall not be counted as a part of the period, but Saturdays, Sundays, and legal holidays in the District of Columbia shall count just as any other days, except that when the period would expire on a Saturday, Sunday, or legal holiday in the District of Columbia, it shall extend to and include the next succeeding day that is not a Saturday, Sunday, or such legal holiday.

(b) The legal holidays within the District of Columbia are:

New Year's Day, January 1 (U. S. C., Title 5, sec. 87).

Inauguration Day, every fourth year (48 Stat. 879; D. C. Code (1951), Title 28, sec. 616).

Washington's Birthday, February 22 (U. S. C., Title 5, sec. 87).

Memorial Day, May 30 (U. S. C., Title 5, sec. 87).

Fourth of July (U. S. C., Title 5, sec. 87).

Labor Day, first Monday in September (U. S. C., Title 5, sec. 87).

Veterans Day, November 11 (68 Stat. 168).

Thanksgiving Day, fourth Thursday of November, Joint Resolution approved December 26, 1941 (Public Law 379, 77th Cong.).

Christmas Day, December 25 (U. S. C., title 5, sec. 87).

When legal holidays fall on Sunday the next day shall be a holiday (22 Stat. 1, D. C. Code (1951) Title 28, sec. 616.)

29. Section 701.64 *Renegotiation of Contracts Cases* is amended:

a. By adding at the end of footnote 2 the following: Change the period after "260" to a semi-colon and add "· also, Public Law No. 764, 83d Cong., 68 Stat. 1116"· in footnote 3, change the period at the end to a comma and add "and by section 8, Public Law 764, 83d Cong., 2d sess., approved September 1, 1954, 68 Stat. 1116"; in paragraph (b) (3) (iv) last sentence, the word "numbered" is changed to "lettered" and in paragraph (b) (3) (v) first sentence, "numbered" is changed to "lettered."

b. Section 701.64 (d) is amended to read: "(See statutory references, footnotes 2 and 3.)"

30. Section 701.65 is amended as follows: Paragraph (a) last sentence is amended to read: "For forms of bonds see Appendix, Forms 702.8d, e, f, and g."· paragraph (b) (2) after "section" change "3806 (b) of the Internal Revenue Code" to "1481, Code of 1954."

(68A Stat. 884; 26 U. S. C. 7453)

31. Section 702.8a is amended to read:

§ 702.8a *Petition.* (See §§ 702.4, 702.5, 702.6, and 702.7.)

THE TAX COURT OF THE UNITED STATES

Docket No. ____

Petitioner

v.

Commissioner of Internal Revenue, Respondent

PETITION

The above-named petitioner hereby petitions for a redetermination of the deficiency set forth by the Commissioner of Internal Revenue in his notice of deficiency (bureau symbols) dated _____, 19__, and as a basis of his proceeding alleges as follows:

1. The petitioner is (set forth whether individual, corporation, fiduciary, etc., as provided in rule 6) with principal office (or residence) at _____, _____, _____. The return for the period (Street) (City) (State) here involved was filed with the collector for the ____ district of _____.

2. The notice of deficiency (a copy of which is attached and marked Exhibit A) was mailed to the petitioner on _____, 19__.

3. The deficiencies (or liabilities) as determined by the Commissioner are in income (profits, estate, or gift) taxes for the calendar (or fiscal) year 19__ in the amount of _____ dollars of which approximately _____ dollars is in dispute.

4. The determination of tax set forth in the said notice of deficiency is based upon the following errors: (Set forth specifically in lettered subparagraphs the assignments of error in a concise manner and avoid pleading facts which properly belong in the succeeding paragraph.)

5. The facts upon which the petitioner relies as the basis of this proceeding are as follows: (Here set forth allegations of the facts relied upon—but not the evidence—in orderly and logical sequence, with subparagraphs lettered, so as fully to inform the Court of the issues to be presented and to enable the Commissioner to admit each or deny each specific allegation.)

Wherefore, the petitioner prays that this Court may hear the proceeding and (Here state the relief desired).

(Signed) _____
(Petitioner or counsel)

_____
(Post-office address)

State of _____
County of _____, *ss:*

_____, being duly sworn, says that he is the petitioner (if a corporation, or fiduciary, state title of office or trust of person verifying and that he is duly authorized to verify the foregoing petition) above named; that he has read the foregoing petition, or had the same read to him, and is familiar with the statements contained therein, and that the statements contained therein are true, except those stated to be upon information and belief, and that those he believes to be true.

(Signed) _____

Subscribed and sworn to before me this ____ day of _____, 19__.

(Signed) _____
(Official title)

32. Section 702.4 is amended to read:

§ 702.4 *Subpoena.* (Available—Ask for form 4.) (See § 701.44.)

THE TAX COURT OF THE UNITED STATES

Docket No. ____

Petitioner

v.

Commissioner of Internal Revenue
Respondent

SUBPOENA

The President of the United States of America to _____ Greeting:

You are hereby commanded under penalty of law to be and appear in your proper person before _____

_____

(The Tax Court of the United States, or the name and official title of the person authorized to take depositions)

at ____ on the _____ day of _____ at _____ o'clock __ m., then and there to testify on behalf of the

_____

(Petitioner or respondent)

in the matter of the tax liability of _____, now pending before the Tax Court of the United States.

You are required to bring with you the following to wit: _____

_____

By order of the Court, this _____ day of _____.

[SEAL] _____
Victor S. Mersch, Clerk

or By _____
Deputy Clerk

_____ _____
(Signature) (Title)

Date _____

Requested by* _____

_____

(Name of petitioner or respondent)

_____

(Signature of applicant or counsel for applicant)

_____

(Street address)

_____ _____ _____
(City) (Zone) (State)

*Signing this request where it appears below the subpoena form on the first copy (not the original) thereof, is the only application for subpoena now required by § 701.44.

(Reverse of form 4)

PROOF OF SERVICE OF SUBPOENA

Docket No. ____

Petitioner

v.

Commissioner of Internal Revenue
Respondent

To The Tax Court of the United States:

State of _____

County of _____, ss:

_____, being first and duly sworn, says: I am a citizen of the United States of America, over the age of twenty-one years, and not a party to or in any way interested in the proceeding in which this subpoena was issued.

On the _____ day of _____, I served the annexed subpoena on the following witnesses named therein at the places set opposite their respective names, by delivering to and leaving with each of them personally a copy of said subpoena and at the same time exhibiting to each of them this original:

Name	*Place of Service*

At the time of such service on witnesses subpoenaed on behalf of the petitioner, I tendered to each of said witnesses the sum of $_____, the same being the fees and mileage provided by Section 7457 of the Revenue Code of 1954, and/or section 510 of the Revenue Act of 1942.

Subscribed and sworn to before me this _____ day of _____.

(Title)

33. Section 702.5a is amended to read:

§ 702.5a *Application for order to take depositions.* (Available—Ask for form 5–A.) (See §§ 701.45 and 701.46.)

THE TAX COURT OF THE UNITED STATES

Docket No. ____

Petitioner

v.

Commissioner of Internal Revenue
Respondent

APPLICATION FOR ORDER TO TAKE DEPOSITIONS

To The Tax Court of the United States:

*Applications must be filed at least 30 days prior to the date set for trial. When the applicant seeks to take depositions upon written interrogatories the title of the application shall so indicate and the application shall be accompanied by an original and five copies of the proposed interrogatories. The taking of depositions upon written interrogatories is not favored, except when the depositions are to be taken in foreign countries, in which latter case any depositions taken must be upon written interrogatories except as otherwise directed by the Court for cause shown. (See § 701.46.) If the parties so stipulate depositions may be taken without application to the Court. (See § 701.45 (e).)

1. Application is hereby made by the above-named _____
(Petitioner or respondent)
for an order to take the deposition__ of the following-named person__.

	Name of address	*Post-office address*
(a)	_____	_____
(b)	_____	_____
(c)	_____	_____
(d)	_____	_____

2. It is desired to take the depositions of the persons above named and each of them for the following reasons:

(a) _____ will testify to the following material matters: _____

_____

_____

(Set forth briefly the matter upon which said witness will be called to testify)

(b) _____ will testify to the following material matters: _____

_____

(c) _____ will testify to the following material matters: _____

_____

(d) _____ will testify to the following material matters: _____

_____

3. The reasons why _____ desires to take the testimony of the above-named persons rather than have them appear personally and testify before the Court are as follows: (State specifically reasons for each witness.)

4. It is desired to take the testimony of _____
(Names of witnesses)
on the _____ day* of _____, 19____, at the hour of ____ o'clock __ m., before _____ in the
(State name and title of official)
City of _____, State of _____, at room _____
(Give number of room, street number, and name of building)

5. That _____
(Name of official before whom depositions are to be taken)
is a _____, who has au-
(Give official title)
thority to administer oaths but has no office connection or business employment with the petitioner or his counsel.

Dated _____, 19__.

(Signed) _____
(Petitioner or counsel)

_____
(Post-office address)

State of _____

County of _____, ss:

_____, being duly
(Petitioner or counsel)
sworn, says that the foregoing application for order to take depositions is made in good faith and for the reasons therein stated and that the same is not made for purposes of delay.

(Signed) _____

Subscribed and sworn to before me this _____ day of _____, 19__.

(Signed) _____
(Official title)

CERTIFICATE ON RETURN OF DEPOSITIONS

(Reverse of form 5)

To The Tax Court of the United States:

I, _____, the person named in the foregoing order to take depositions, hereby certify:

1. That I proceeded, on the ____ day of _____, A. D. 19__, at the office of _____, in the city of _____, State of _____, at ____ o'clock, __ m., under the said order and in the presence of _____, and _____ the counsel for the respective parties, to take the following depositions, viz:

_____, a witness produced on behalf of the _____,
(Petitioner or respondent)
_____, a witness produced on behalf of the _____,
(Petitioner or respondent)
_____, a witness produced on behalf of the _____,
(Petitioner or respondent)

2. That each witness was examined under oath at such times and places as conditions of adjournment required, and that the testimony of each witness (or his answers to the interrogatories filed) was taken stenographically and reduced to typewriting by me or under my direction.

3. That after the testimony of each witness was reduced to writing, the transcript of the testimony was read and signed by the witness in my presence, and that each witness acknowledged before me that his testimony was in all respects truly and correctly transcribed.

4. That, after the signing of the deposition in my presence, no alterations or changes were made therein.

5. That I have no office connection or business employment with the petitioner or his attorney except that of _____,
(State connection)
objection to which was waived by both parties to the proceeding.

[SEAL]

_____
(Signature of person taking deposition)

_____
(Official title)

NOTE: This form when properly executed, should be attached to and bound with the transcript preceding the first page thereof. It should then be enclosed in a sealed packet, with postage or other transportation charges prepaid, and directed and forwarded to The Tax Court of the United States, Washington 4, D. C.

(68A Stat. 884; 26 U. S. C. 7453)

By the Court.

Dated: August 15, 1955.

[SEAL] BOLEN B. TURNER,
Acting Chief Judge,
The Tax Court of the United States.

[F. R. Doc. 55-6780; Filed, Aug. 19, 1955; 8:49 a. m.]

TITLE 32A—NATIONAL DEFENSE, APPENDIX

Chapter XIV—General Services Administration

[Amdt. 3]

REG. 11—MERCURY REGULATION: PURCHASE PROGRAM FOR MERCURY MINED IN THE CONTINENTAL UNITED STATES (INCLUDING TERRITORY OF ALASKA)

DELIVERIES

Pursuant to the authority vested in me by Executive Order 10480, dated August 14, 1953 (18 F. R. 4939) this regulation, as amended, is further amended as follows:

In section 3 (d) delete the words "a non-ferrous metal tag" and in lieu thereof substitute the following: "a stainless steel tag"

(Sec. 704, 64 Stat. 816, as amended, 67 Stat. 129; 50 U. S. C. App. 2154)

All other provisions of this regulation shall remain in full force and effect.

This amendment is effective immediately.

Dated: August 16, 1955.

EDMUND F. MANSURE,
Administrator.

[F. R. Doc. 55-6836; Filed, Aug. 19, 1955; 10:51 a. m.]

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* A date sufficiently in advance of the day set for hearing of the proceedings to enable the deposition to be completed and filed with the Court at least 10 days prior to the hearing.

[Amdt. 2]

REG. 12—MERCURY REGULATION: PURCHASE PROGRAM FOR MERCURY MINED IN MEXICO

DELIVERIES

Pursuant to the authority vested in me by Executive Order 10480, dated August 14, 1953 (18 F. R. 4939) this regulation, as amended, is further amended as follows:

In section 3 (d) delete the words "a non-ferrous metal tag" and in lieu thereof substitute the following: "a stainless steel tag"

(Sec. 704, 64 Stat. 816, as amended, 67 Stat. 129; 50 U. S. C. App. 2154)

All other provisions of this regulation shall remain in full force and effect.

This amendment is effective immediately.

Dated: August 16, 1955.

EDMUND F. MANSURE,
Administrator

[F. R. Doc. 55-6835; Filed, Aug. 19, 1955; 10:51 a. m.]

TITLE 36—PARKS, FORESTS, AND MEMORIALS

Chapter I—National Park Service, Department of the Interior

PART 20—SPECIAL REGULATIONS

HAWAII NATIONAL PARK

Paragraph (b) *Size and weight limits for vehicles,* of § 20.25 *Hawaii National Park,* is revoked.

(Sec. 3, 39 Stat. 535, as amended; 16 U. S. C. 3)

Issued this 18th day of July 1955.

[SEAL] JOHN B. WOSKY,
Superintendent,
Hawaii National Park.

[F. R. Doc. 55-6761; Filed, Aug. 19, 1955; 8:46 a. m.]

TITLE 50—WILDLIFE

Chapter I—Fish and Wildlife Service, Department of the Interior

Subchapter B—Hunting and Possession of Wildlife

PART 6—MIGRATORY BIRDS AND CERTAIN GAME MAMMALS

OPEN SEASONS, BAG LIMITS, AND POSSESSION OF CERTAIN MIGRATORY GAME BIRDS

Basis and purpose. Section 3 of the Migratory Bird Treaty Act of July 3, 1918, as amended (40 Stat. 755; 16 U. S. C. 704) authorizes and directs the Secretary of the Interior, from time to time, having due regard for the zones of temperature and to the distribution, abundance, economic value, breeding habits, and times and lines of flight of migratory birds, to determine when, to what extent, and by what means, such birds or any part, nest or egg thereof, may be taken, captured, killed, possessed, sold, purchased, shipped, carried, or transported.

On July 26, 1955, amendments were published in the FEDERAL REGISTER (20 F R. 5326) prescribing daily bag and possession limits for rails, gallinules, woodcock, mourning and white-winged doves and fixing the earliest opening and latest closing dates within which the several State Game Departments might make selections of their seasons for hunting these birds. After according due consideration to all relevant material submitted pursuant to the Notice of Proposed Rule Making published on July 6, 1955 (20 F R. 4775), and the data submitted by the several State Game Departments in response to the amendments published on July 26, 1955, the schedules designated as subparagraphs (1) *Atlantic Flyway States,* (2) *Mississippi Flyway States,* (3) *Central Flyway States,* (4) *Pacific Flyway States,* and (4a) *Mourning (turtle) doves* of § 6.4 (e) Title 50, CFR, are amended to read as follows:

(1) *Atlantic Flyway States.*

	Rails and gallinules		Woodcock
	Sora	All others (singly or in aggregate)	
Daily bag limit	25	10	4
Possession limit	25	20	8
Seasons in:			
Connecticut [1]	Sept. 1-Oct. 15		Oct. 22-Nov. 30.
Delaware	Sept. 1-Oct. 30		Nov. 15-Dec. 24.
District of Columbia	No open season		No open season.
Florida	Sept. 10-Nov. 8		Nov. 23-Jan. 1.
Georgia	Oct. 2-Nov. 30		Dec. 12-Jan. 20.
Maine [1]	Oct. 1-Nov. 29		Oct. 1-Nov. 9.
Maryland	Sept. 1-Oct. 20		Nov. 15-Dec. 24.
Massachusetts [1]	Oct. 20-Dec. 18		Oct. 20-Nov. 20.
New Hampshire [1]	Sept. 1-Oct. 30		Oct. 1-Nov. 9.
New Jersey	do		Oct. 15-Nov. 23.
New York [1]	do		See footnote 2.
North Carolina	do		Nov. 24-Jan. 2.
Pennsylvania	do		Oct. 1-Nov. 9.
Rhode Island [1]	Oct. 1-Nov. 29		Nov. 1-Dec. 10.
South Carolina	Oct. 3-Dec. 1		Dec. 12-Jan. 20.
Vermont	Sept. 1-Oct. 30		Oct. 1-Nov. 9.
Virginia	Sept. 16-Nov. 11		Nov. 21-Dec. 30.
West Virginia	Oct. 15-Dec. 13		Oct. 15-Nov. 23.
Puerto Rico	Dec. 15-Feb. 12		No open season.

[1] Scoter, eider, and old-squaw ducks may be taken in open coastal waters only, beyond outer harbor lines, in Maine, Massachusetts, New Hampshire, and Rhode Island from Sept. 16-Dec. 31; in Connecticut and New York from Oct. 1-Dec. 31. In areas other than those beyond outer harbor lines such birds may be taken during the open season for other ducks. In these States only, the daily bag limit is 7 scoter, eider, or old-squaw ducks singly or in the aggregate, and not exceeding 14 in possession singly or in the aggregate of all kinds.

[2] New York: The seasons for hunting woodcock are as follows: In that part of New York lying north of a line commencing at a point at the north shore of the Salmon River and its junction with Lake Ontario and extending easterly along the north shore of said river to the village of Pulaski; thence southerly along Route 11 to its intersection with Route 49 in the village of Central Square; thence easterly along Route 49 to its junction with Route 365 in the City of Rome; thence easterly along Route 365 to the village of Trenton; thence easterly along Route 28 to its junction with Route 29 in the village of Middleville; thence easterly along Route 29 to its junction with Route 4; thence northerly along Route 4 to its junction with Route 22; thence easterly along Route 22 to its junction with Route 30-b; thence easterly along Route 30-b to the New York-Vermont boundary, Oct. 8-Nov. 7; south of said line (except on Long Island and in the counties of Dutchess, Orange, Putnam, Rockland, and Westchester), Oct. 24-Nov. 17; on Long Island and in the counties of Dutchess, Orange, Putnam, Rockland, and Westchester, Oct. 31-Nov. 17. The shooting hours for hunting woodcock in each of the three areas described shall be from 9 a. m. to 5 p. m. on the first day of the respective seasons and from 7 a. m. to 5 p. m. on each day thereafter.

(2) *Mississippi Flyway States.*

	Rails and gallinules		Woodcock
	Sora	All others (singly or in aggregate)	
Daily bag limit	25	15	4
Possession limit	25	15	8
Seasons in:			
Alabama	See footnote 1.		See footnote 1.
Arkansas	Sept. 1-Oct. 30		Dec. 1-Jan. 9.
Illinois	No open season		No open season.
Indiana	Sept. 1-Oct. 30		Oct. 15-Nov. 23.
Iowa	No open season		No open season.
Kentucky	Nov. 19-Jan. 10		Nov. 19-Dec. 28.
Louisiana	Oct. 1-Nov. 29		Dec. 12-Jan. 20.
Michigan	See footnote 1.		See footnote 2.
Minnesota	Sept. 17-Nov. 15		Oct. 1-Nov. 9.
Mississippi	Oct. 15-Dec. 13		Dec. 2-Jan. 10.
Missouri	Sept. 1-Oct. 30		Nov. 10-Dec. 19.
Ohio	Sept. 1-Oct. 29		Oct. 1-Nov. 9.
Tennessee	No open season		Nov. 24-Jan. 2.
Wisconsin	See footnote 1.		Oct. 1-Nov. 9.

[1] The seasons for hunting rails and gallinules in Alabama, Michigan, and Wisconsin and the season for hunting woodcock in Alabama will be prescribed at a later date.

[2] Michigan: The seasons for hunting woodcock in three zones as defined by State law, orders or regulations of the Michigan Department of Conservation, are as follows: Zone 1, Oct. 1-Nov. 1; Zone 2, Oct. 1-Nov. 9; and in Zone 3 Oct. 20-Nov. 9.

(3) *Central Flyway States.*

	Rails and gallinules		Woodcock
	Sora	All others (singly or in aggregate)	
Daily bag limit	25	15	4
Possession limit	25	15	8
Seasons in:			
Colorado	Sept. 15–Nov. 13		No open season.
Kansas	Sept. 1–Oct. 30		Do.
Montana	No open season		Do.
Nebraska	do		Do.
New Mexico	See footnote 1		Do.
North Dakota	Oct. 1–Nov. 29		Do.
Oklahoma	Oct. 22–Dec. 20		Oct. 22–Nov. 30.
South Dakota	No open season		No open season.
Texas	Sept. 1–Oct. 30		Dec. 8–Jan. 16.
Wyoming	No open season		No open season.

[1] The season for hunting rails and gallinules in New Mexico will be prescribed at a later date.

(4) *Pacific Flyway States.*

	Rails and gallinules	
	Sora	All others (singly or in aggregate)
Daily bag limit	25	15
Possession limit	25	15
Seasons in:		
Arizona	No open season.	
California	Do.	
Idaho	Do.	
Nevada	Do.	
Oregon	Do.	
Utah	See footnote 1.	
Washington	No open season.	

[1] The season for hunting rails and gallinules in Utah will be prescribed at a later date.

(4a) *Mourning (turtle) doves.*

Daily bag and possession limit 8

Seasons in:

Alabama	See footnote 1.
Arkansas[2]	Sept. 1–Oct. 15.
Connecticut	No open season.
Delaware[2]	Sept. 30–Nov. 3.
District of Columbia	No open season.
Florida	Oct. 8–Oct. 23. Dec. 3–Dec. 31.
Georgia	Sept. 16–Sept. 30. Dec. 22–Jan. 10.
Indiana	No open season.
Illinois	Sept. 1–Oct. 5.
Kentucky[2]	Sept. 1–Oct. 15.
Louisiana[2]	Sept. 16–Oct. 7. Dec. 19–Jan. 10.
Maine	No open season.
Maryland	Sept. 15–Oct. 9. Dec. 17–Jan. 5.
Massachusetts	No open season.
Michigan	Do.
Mississippi[2]	Sept. 12–Oct. 3. Dec. 19–Jan. 10.
New Hampshire	No open season.
New Jersey	Do.
New York	Do.
North Carolina	Sept. 10–Oct. 1. Dec. 18–Jan. 9.
Ohio	No open season.
Pennsylvania	Sept. 15–Oct. 19.
Rhode Island	No open season.
South Carolina	Sept. 15–Oct. 4. Dec. 17–Jan. 10.
Tennessee[2]	Sept. 1–Oct. 15.
Vermont	No open season.
Virginia[2]	Sept. 17–Oct. 1. Oct. 14–Nov. 12.
West Virginia	Oct. 15–Nov. 18.

[1] Alabama: The season for hunting mourning (turtle) doves will be prescribed at a later date.

[2] Shooting hours in States indicated, 12 o'clock noon until sunset.

Daily bag and possession limit 8

Seasons in:

Wisconsin	No open season.
Puerto Rico	Do.

Daily bag and possession limit 10

Seasons in:

Arizona[3]	Sept. 1–Sept. 30. Dec. 17–Dec. 31.
California[3]	Sept. 3–Oct. 2.
Colorado	Sept. 1–Oct. 15.
Idaho	Sept. 1–Sept. 10.
Iowa	No open season.
Kansas	Sept. 1–Oct. 15.
Minnesota	No open season.
Missouri	Sept. 1–Oct. 15.
Montana	No open season.
Nebraska	Do.
Nevada	Sept. 1–Oct. 15.
New Mexico	Sept. 1–Oct. 15.
North Dakota	No open season.
Oklahoma	Sept. 1–Oct. 15.
Oregon	Sept. 1–Sept. 25.
South Dakota	No open season.
Texas[3]	See footnote 4.
Utah	Sept. 1–Sept. 15.
Washington	Sept. 1–Sept. 30.
Wyoming	No open season.

[3] The white-winged dove seasons in Arizona and in Imperial and Riverside Counties in California will conform with the mourning (turtle) dove seasons in these States. In California, the daily bag and possession limit for white-winged and mourning doves is not more than 10 singly or in the aggregate of both kinds. In Arizona, the daily bag and possession limit on mourning and white-winged doves is 15 provided such limit contains not more than 10 mourning doves.

[4] Texas: Mourning doves in Val Verde, Kinney, Uvalde, Medina, Bexar, Comal, Hays, Travis, Williamson, Milam, Robertson, Leon, Houston, Cherokee, Nacogdoches, and Shelby Counties and all counties north and west thereof, Sept. 1–Oct. 15. In remainder of State, Oct. 15–Nov. 28.

(Sec. 3, 40 Stat. 755, as amended; 16 U. S. C. 704. Interprets or applies E. O. 10250, 16 F. R. 5385, 3 CFR, 1951 Supp.)

A majority of the seasons prescribed herein are identical, insofar as opening date is concerned, with those previously prescribed and in effect immediately prior to the publication of these amendments. In other instances, opening dates prescribed in the schedules and which amend previously existing schedules begin within a period of less than 30 days from the publication hereof. With respect to these amendments, it has been determined that they do not affect materially privileges heretofore granted and that such amendments may become effective when published under the provisions of the exceptions provided in section 4 (c) of the Administrative Procedure Act of June 11, 1946 (60 Stat. 237). Accordingly, these amendments shall become effective upon publication in the FEDERAL REGISTER.

Issued at Washington, D. C., and dated August 12, 1955.

CLARENCE A. DAVIS,
Acting Secretary of the Interior

[F. R. Doc. 55-6703; Filed, Aug. 19, 1955; 8:45 a. m.]

Subchapter F—Alaska Commercial Fisheries

PART 121—SOUTHEASTERN ALASKA AREA, SUMNER STRAIT DISTRICT, SALMON FISHERIES

OPEN SEASON; EXCEPTION

Basis and purpose. On the basis of continuing poor pink salmon runs in the Outer Sumner Strait district of Southeastern Alaska, it has been determined that fishing must be curtailed.

Therefore, effective immediately upon publication in the FEDERAL REGISTER, § 121.4 is amended by changing "6 o'clock postmeridian August 24" to "6 o'clock antemeridian August 22" in 1955 only.

Since immediate action is necessary, notice and public procedure on this amendment are impracticable (60 Stat. 237; 5 U. S. C. 1001 et seq.).

(Sec. 1, 43 Stat. 464, as amended; 48 U. S. C. 221)

JOHN L. FARLEY,
Director.

AUGUST 19, 1955.

[F. R. Doc. 55-6359; Filed, Aug. 19, 1955; 11:56 a. m.]

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—Bureau of Land Management, Department of the Interior

Appendix C—Public Land Orders

[Fairbanks 010043]

[Misc. 1935557]

[Public Land Order 1173; Correction]

ALASKA

AMENDING AND REVOKING PUBLIC LAND ORDER NO. 186 OF OCTOBER 27, 1943. WITHDRAWING PORTIONS OF RELEASED LANDS FOR AIR NAVIGATION PURPOSES AND FOR USE OF DEPARTMENT OF THE AIR FORCE; CORRECTION

AUGUST 16, 1955.

The land description in FEDERAL REGISTER Document 55-5266 appearing on page 4686 of the issue for July 1, 1955, so far as such description relates to paragraph 2 (b) U. S. C. & G. S. Station "Bethel" in latitude 60°47'03.760" N., longitude 161°52'43.124" W.," should read:

"Bethel Mag" in latitude 60°47'03.692" N., longitude 161°46'21.895" W.

W. G. GUERNSEY,
Acting Director.

[F. R. Doc. 55-6759; Filed, Aug. 19, 1955; 8:46 a. m.]

TITLE 46—SHIPPING

Chapter II—Federal Maritime Board, Maritime Administration, Department of Commerce

Subchapter G—Emergency Operations

[General Order 75, Amdt. 4]

PART 308—WAR RISK INSURANCE

MISCELLANEOUS AMENDMENTS

Part 308 (46 CFR 308) is hereby amended as follows:

1. Section 308.4 is hereby deleted in its entirety and a new section substituted therefor to read:

§ 308.4 *Period of interim binders if insurance thereunder does not attach.* (a) All binders issued prior to September 8, 1955, shall automatically expire at Midnight September 7, 1955, GMT, unless insurance thereunder has attached prior to that date, or such binders have been extended in accordance with §§ 308.102, 308.202 and 308.302.

(b) Interim binders issued on or after September 8, 1955, will automatically expire at Midnight September 7, 1957, GMT, unless extended or insurance thereunder has attached within that period.

2. Sections 308.102, 308.202, 308.302 are amended by changing the period at the end of the last sentence to a comma and adding the following: "but binders issued prior to September 8, 1955, may be extended to Midnight September 7, 1957, GMT, upon submission prior to September 8, 1955, of application for extension on the appropriate form prescribed in § 308.307, accompanied by fifty percent of the original binder fee to the American War Risk Agency, 99 John Street, New York 38, N. Y."

3. Sections 308.106, 308.205, 308.305 are amended by deleting the following: "This binder shall automatically expire at the time the authority of the Secretary of Commerce to provide insurance expires in accordance with the provisions of section 1214, title XII, Merchant Marine Act, 1936, as amended (Public Law 763—81st Congress) unless insurance hereunder has attached prior to that time." and substituting in lieu thereof: "This binder shall automatically expire at Midnight September 7, 1957, GMT."

4. The following new section designated "308.307" which contains the forms of application for renewal of such interim binders, is added:

§ 308.307 *Forms of applications for renewal.* Applications for the renewal of the insurance provided in the forms prescribed in §§ 308.106, 308.205, and 308.305 shall be submitted on the following forms:

Form MA–184–A (7–55) — Endorsement to Interim Binder No. WRH _____

UNITED STATES OF AMERICA

DEPARTMENT OF COMMERCE

MARITIME ADMINISTRATION

APPLICATION FOR EXTENSION OF TERM FOR WAR RISK HULL INSURANCE INTERIM BINDER

Application is made for extension to September 7, 1957, of War Risk Hull Insurance pursuant to Public Law 763–81st Congress, as Amended and in accordance with all provisions of law and subject to all limitations thereof:

Assured _____ Address _____
Owner _____ Address _____
Mortgagee, if any ___ Address _____

Loss, if any, payable to _____ or order. On _____ _____
(Vessel's name) (Flag)

_____ _____.
(Gross tonnage) (Date built)

Sum to be insured $_____.

This application for extension of term is subject to the terms and conditions as contained in the original application for War Risk Hull Insurance which caused the issuance of War Risk Hull Insurance Interim Binder No. WRH _____.

This application for extension of term becomes an endorsement to War Risk Hull Insurance Interim Binder No. WRH _____ when attached to said War Risk Hull Insurance Interim Binder, but the extension shall not be effective until this application is signed by the American War Risk Agency the duly authorized Underwriting Agent of the United States of America, Maritime Administrator, acting for the Secretary of Commerce.

Binder Extension Fee (Not returnable unless application is rejected) $12.50 check payable to the order of Maritime Adm.–Commerce, enclosed herewith.

Endorsement to be sent to:
Name _____
Address _____

Dated _____, 1955
Applicant _____
By _____
(Authorized signature)

American War Risk Agency
(Underwriting Agent)

By _____
(Authorized signature)

New York _____, 1955.

NOTE: This application to be submitted in six copies on or before August 31, 1955.

To: American War Risk Agency,
99 John Street,
New York 38, New York.

Important. Unless existing insurance is extended in strict accordance with the above, present War Risk Hull Insurance Interim Binders will terminate on September 7, 1955. Thereafter application for Hull War Risk Insurance Interim Binders will require the original fee of $25.00.

Form MA 184–B (7–55) — Endorsement to Interim Binder No. WRH _____

UNITED STATES OF AMERICA

DEPARTMENT OF COMMERCE

MARITIME ADMINISTRATION

APPLICATION FOR EXTENSION OF TERM FOR WAR RISK HULL INSURANCE INTERIM BINDER

Application is made for extension to September 7, 1957, of War Risk Hull Insurance pursuant to Public Law 763–81st Congress, as Amended and in accordance with all provisions of law and subject to all limitations thereof:

Assured _____ Address _____
Owner _____ Address _____
Mortgagee, if any ___ Address _____

Loss, if any, payable to _____ or order. On _____ _____
(Vessel's name) (Flag)

_____ _____.
(Gross tonnage) (Date built)

Sum to be insured $_____.

This application for extension of term is subject to the terms and conditions as contained in the original application for War Risk Hull Insurance which caused the issuance of War Risk Hull Insurance Interim Binder No. WRH _____.

This application for extension of term becomes an endorsement to War Risk Hull Insurance Interim Binder No. WRH _____ when attached to said War Risk Hull Insurance Interim Binder, but the extension shall not be effective until this application is signed by the American War Risk Agency the duly authorized Underwriting Agent of the United States of America, Maritime Administrator, acting for the Secretary of Commerce.

Binder Extension Fee (not returnable unless application is rejected) $50.00 check payable to the order of Maritime Adm.–Commerce, enclosed herewith.

Endorsement to be sent to:
Name _____
Address _____

Dated _____, 1955
Applicant _____
By _____
(Authorized signature)

American War Risk Agency
(Underwriting Agent)

By _____
(Authorized signature)

New York _____, 1955.

NOTE: This application to be submitted in six copies on or before August 31, 1955.

To: American War Risk Agency,
99 John Street,
New York 38, New York.

Important. Unless existing insurance is extended in strict accordance with the above, present War Risk Hull Insurance Interim Binders will terminate on September 7, 1955. Thereafter applications for Hull War Risk Insurance Interim Binders will require the original fee of $100.00.

Form MA–186–A (7–55) — Endorsement to Interim Binder No. WRP&I _____

UNITED STATES OF AMERICA

DEPARTMENT OF COMMERCE

MARITIME ADMINISTRATION

APPLICATION FOR EXTENSION OF TERM FOR WAR RISK PROTECTION AND INDEMNITY INSURANCE INTERIM BINDER

Application is made for extension to September 7, 1957, of War Risk Protection and Indemnity Insurance pursuant to Public Law 763—81st Congress, as amended and in accordance with all provisions of law and subject to all limitations thereof:

Assured _____ Address _____
Owner _____ Address _____
Mortgagee, if any ___ Address _____

Loss, if any, payable to _____ or order. On _____ _____
(Vessel's name) (Flag)

_____ _____.
(Gross tonnage) (Date built)

Sum to be insured $_____ but not exceeding $250.00 per gross ton of the vessel. This application for extension of term is subject to the terms and conditions as contained in the original application for War Risk Protection and Indemnity Insurance which caused the issuance of War Risk Protection and Indemnity Insurance Interim Binder No. WRP&I _____.

This application for extension of term becomes an endorsement to War Risk Protection and Indemnity Insurance Interim Binder No. WRP&I _____ when attached to said War Risk Protection and Indemnity Insurance Interim Binder, but the extension shall not be effective until this application is signed by the American War Risk Agency the duly authorized Underwriting Agent of

the United States of America, Maritime Administrator, acting for the Secretary of Commerce.

Binder Extension Fee (Not returnable unless application is rejected) $12.50 check payable to the order of Maritime Adm.-Commerce, enclosed herewith.

Endorsement to be sent to:
Name _____
Address _____

Dated _____, 1955
Applicant _____
By _____
(Authorized signature)

American War Risk Agency
(Underwriting Agent)

By _____
(Authorized signature)

New York _____, 1955.

NOTE: This application to be submitted in six copies on or before August 31, 1955.

To: American War Risk Agency,
99 John Street,
New York 38, New York.

Important. Unless existing insurance is extended in strict accordance with the above, present Protection & Indemnity War Risk Insurance Interim Binders will terminate on September 7, 1955. Thereafter applications for Protection and Indemnity War Risk Insurance Interim Binders will require the original fee of $25.00.

Form MA 188-A (7-55) — Endorsement to Interim Binder No. SSWR ____

UNITED STATES OF AMERICA

DEPARTMENT OF COMMERCE

MARITIME ADMINISTRATION

APPLICATION FOR EXTENSION OF TERM FOR SECOND SEAMEN'S WAR RISK INSURANCE INTERIM BINDER

Application is made for extension to September 7, 1957, of Second Seamen's War Risk Insurance pursuant to Public Law 763-81st Congress, as Amended and in accordance with all provisions of law and subject to all limitations thereof:

Assured _____ Address _____

Loss, if any, payable in accordance with applicable provisions of Second Seamen's War Risk Policy (1952) _____
(Vessel's name)

_____ _____ _____
(Flag) (Gross tonnage) (Date built)

This application for extension of term is subject to the terms and conditions as contained in the original application for Second Seamen's War Risk Insurance which caused the issuance of Second Seamen's War Risk Insurance Interim Binder No. SSWR _____.

This application for extension of term becomes an endorsement to Second Seamen's War Risk Insurance Interim Binder No. SSWR _____ when attached to said Second Seamen's War Risk Insurance Interim Binder, but the extension shall not be effective until this application is signed by the American War Risk Agency the duly authorized Underwriting Agent of the United States of America, Maritime Administrator, acting for the Secretary of Commerce.

Binder Extension Fee (Not returnable unless application is rejected) $37.50 check payable to the order of Maritime Adm.-Commerce, enclosed herewith.

Endorsement to be sent to:
Name _____
Address _____

Dated _____, 1955
Applicant _____
By _____
(Authorized signature)

American War Risk Agency
(Underwriting Agent)

By _____
(Authorized signature)

New York _____, 1955.

NOTE: This application to be submitted in six copies on or before August 31, 1955.

To: American War Risk Agency,
99 John Street,
New York 38, New York.

Important. Unless existing insurance is extended in strict accordance with the above, present Second Seamen's War Risk Insurance Interim Binders will terminate on September 7, 1955. Thereafter, applications for Second Seamen's War Risk Insurance Interim Binders will require the original fee of $75.00.

(Sec. 204, 49 Stat. 1987, as amended, Pub. Law 209, 84th Cong.; 46 U. S. C. 1114)

Dated: August 12, 1955.

[SEAL] CLARENCE G. MORSE,
Maritime Administrator.

[F. R. Doc. 55-6726; Filed, Aug. 19, 1955; 8:45 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

[7 CFR Part 904]

[Docket No. AO-14-A23]

HANDLING OF MILK IN GREATER BOSTON, MASS., MARKETING AREA

NOTICE OF EXTENSION OF TIME FOR FILING EXCEPTIONS TO RECOMMENDED DECISION WITH RESPECT TO PROPOSED MARKETING AGREEMENT AND ORDER

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.) and the applicable rules of practice and procedure, as amended, governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), notice is hereby given that the time for filing exceptions to the recommended decision, with respect to a proposed marketing agreement and a proposed order, regulating the handling of milk in the Greater Boston, Massachusetts, marketing area, which was issued July 29, 1955 (20 F R. 5520) is hereby extended to September 2, 1955.

Dated: August 17, 1955.

[SEAL] ROY W. LENNARTSON,
Deputy Administrator

[F. R. Doc. 55-6800; Filed, Aug. 19, 1955; 8:52 a. m.]

[7 CFR Part 941]

[Docket No. AO-101-A21]

HANDLING OF MILK IN CHICAGO, ILL., MARKETING AREA

PROPOSED AMENDMENTS TO TENTATIVELY APPROVED MARKETING AGREEMENT AND TO ORDER, AS AMENDED

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.) and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), notice is hereby given of a public hearing to be held in the La Salle Hotel, La Salle and Madison Streets, Chicago, Illinois, beginning at 10:00 a. m., c. d. t., August 24, 1955.

The hearing is for the purpose of receiving evidence with respect to economic and marketing conditions which relate to the handling of milk for the Chicago, Illinois, marketing area and to the proposed amendments set forth herein below, or modifications thereof, to the tentative marketing agreement as heretofore approved by the Secretary of Agriculture and to the order, as amended, regulating the handling of milk in the said marketing area. Consideration will be given to the question of whether market conditions, as presented on the record, require emergency action with respect to any amendments deemed necessary as the result of this hearing. The amendments proposed have not received the approval of the Secretary of Agriculture.

The following amendments have been proposed:

By the Pure Milk Association:

1. Consider the 70-cent provisions of the order which apply to Class I and Class II milk moved in bulk to any place outside the surplus milk manufacturing area, particularly in relation to week-end sales, on an emergency basis.

By the Dairy Division, Agricultural Marketing Service:

2. Consider whether skim milk, moved to a plant not regulated by any Federal order and outside the surplus milk manufacturing area, should be classified as Class I milk on a volume basis.

3. Make such other changes as may be required to make the entire marketing agreement and order conform with any amendments thereto that may result from this hearing.

Copies of this notice of hearing and of the said order, as amended, may be procured from the Market Administrator, 73 West Monroe Street, Chicago 3, Illinois, or from the Hearing Clerk, Room 112, Administration Building, United States Department of Agriculture, Washington 25, D. C., or may be there inspected.

Dated: August 17, 1955.

[SEAL] ROY W. LENNARTSON,
Deputy Administrator.

[F. R. Doc. 55-6799; Filed, Aug. 19, 1955; 8:52 a. m.]

[7 CFR Part 961]

[Docket No. AO–160–A–14–RO1]

HANDLING OF MILK IN PHILADELPHIA, PA., MARKETING AREA

TENTATIVE DECISION WITH RESPECT TO PROPOSED AMENDMENTS TO TENTATIVE MARKETING AGREEMENT AND PROPOSED ORDER AMENDING ORDER, AS AMENDED

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.) and the applicable rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and marketing orders (7 CFR Part 900) a public hearing was conducted at Philadelphia, Pennsylvania, on August 12–13, 1952, pursuant to notice issued July 18, 1952 (17 F R. 6749) and was reopened on January 28, 1953, February 24–27, 1953, and March 5–6, 1953, pursuant to a notice issued December 18, 1952, including tentative findings and conclusions (17 F. R. 11723) and a notice issued January 21, 1953 (18 F R. 553)

On the basis of the evidence introduced at the hearing and the record thereof, the Assistant Administrator, Production and Marketing Administration, on August 20, 1953, filed with the Hearing Clerk, United States Department of Agriculture, a recommended decision in this proceeding. The notice of filing such recommended decision and opportunity to file written exceptions thereto was published in the FEDERAL REGISTER on August 26, 1953 (18 F R. 5101, F R. Doc. 53–7497) This recommended decision dealt with those issues not dealt with in a decision issued by the Secretary on February 16, 1953 (18 F R. 984) on this record.

A decision by the Secretary issued December 8, 1953 (18 F R. 8176) dealt with all the issues in the recommended decision of August 20, 1953, except the issues numbered 1 and 3 in such recommended decision. These remaining issues, on the record of the hearing, are as follows:

1. Butterfat differentials to be used in calculating values of milk of differing butterfat content, as received from individual producers, and as disposed of in various uses by handlers; and

3. Prices applicable to producer milk sold outside the marketing area. (This issue is reserved for further decision.)

Notice of opportunity to petition for reopening of hearing on these issues was issued December 31, 1954. Further hearing on issue No. 1 was not requested, but handlers requested further opportunity to file exceptions with respect to any amendment proposed by the Department of Agriculture with respect to this issue. Interested parties may file written exceptions to this decision with the Hearing Clerk, United States Department of Agriculture, Washington 25, D. C., not later than the close of business the 10th day after publication of this decision in the FEDERAL REGISTER. Exceptions should be filed in quadruplicate.

Tentative findings and conclusions. The following tentative findings and conclusions on the material issues are based upon evidence contained in the record of the hearing:

1. *Butterfat differentials.* The butterfat differential used to adjust the value of the individual producer's milk in accordance with its butterfat content, and the butterfat differential used in calculating the value of milk used by a handler in Class I, should be 7 cents per one-tenth of a percent of butterfat for the current level of Class I price, and should be subject to automatic adjustments in relationship to the level of the Class I price. The basic test from which differential butterfat is reckoned should be changed from 4.0 percent to 3.7 percent. Additional payments for butterfat in Grade A milk should apply to butterfat in excess of 4.0 percent.

Producers' organizations at the hearing requested that the butterfat differential used to adjust the value of individual producer's milk in accordance with butterfat content be increased. The amounts of the increases proposed would change the present 5-cent differential to a figure of from 6 to 15 cents per one-tenth of one percent of butterfat.

Some of these proposals were based upon the findings and recommendations of a committee representing the Colleges of Agriculture in states supplying milk to the market. The report of this committee recommended increasing the present 5-cent producer and Class I butterfat differentials to 7 cents, with provision for automatic increases depending on the level of the Class I price.

Since the production of milk by producers for this market is primarily to supply the fluid milk required by the market, the butterfat differential should be designed to encourage the production of milk with butterfat content about the same, or at least as high as the butterfat content of milk sold by handlers. Grade B milk is the larger portion of the volume of Class I sales by handlers, amounting to approximately 75 percent of total sales. The average test of Grade B milk sales is slightly less than 3.7 percent butterfat. The number of Grade B producers whose milk tested less than 3.7 percent increased from 41.6 percent of all Grade B producers in August 1943 to 51.5 percent in August 1951, and 55.7 percent in August 1952. Although the average test of all receipts of Grade B milk was 3.82 percent butterfat in 1950, and 3.75 percent in 1951, the test tends to be lower in the months of seasonally high production, and in some months of 1951 and 1952 was actually less than 3.7 percent. These average tests include Guernsey milk with a test of about 4.4 percent, which is sold as a special type of milk with high butterfat content. It was testified that low-test producers have difficulty in marketing their milk, and that at least one handler notified his producers that those delivering milk testing less than 3.5 percent butterfat would be dropped unless their test improves.

The downward trend in the average butterfat content of the kind of milk most used in the market indicates the need for a producer butterfat differential somewhat higher than the current one. It is noted that the differential is considerably less in relationship to the level of the Class I price than is the case in most other Federal orders, and that the current 5-cent differential is well below the market value of butterfat for manufactured products. Since September 1945, when the 5-cent differential was made effective, the Class I price has increased about 40 percent. (Official notice is taken of price data published by the market administrator.)

The problem of establishing the producer butterfat differential is related to the problem of an appropriate charge for butterfat used in Class I. The appropriate level for the producer butterfat differential represents a price for differential butterfat based upon supply and demand conditions in a fluid milk market, and accordingly, a cost to handlers for differential butterfat in Class I milk as high as the producer differential is consistent with market conditions. Application of the same rate of differential for butterfat in Class I as applied to the producer uniform price will provide a definite relationship between the demand for butterfat in Class I milk and the cost of obtaining the required butterfat test in milk from producers. Also, since the Class I butterfat differential serves to establish the residual value of skim milk, a differential which may be used over the whole range of butterfat tests in Class I is desirable.

The study committee recommended a producer butterfat differential of 7 cents per one-tenth of one percent of butterfat. It appears that the basic consideration, in arriving at this differential, was the historical relationship of the producer butterfat differential to the Class I price. A butterfat differential of 7 cents would be in line with the current level of the Class I price on this basis. Also, compared with the present differential of 5 cents, it would be more in line with the value of butterfat in cream and butter. This change would be a moderate increase in the butterfat differential. It would provide a differential suitable for the purposes stated above for producer and Class I butterfat differentials. It would eliminate the need for a separate butterfat differential for Class I items testing less than 3 percent or over 6 percent. It is concluded that a butterfat differential of 7 cents should apply to the Class I and producer uniform prices, with modifications and adjustments as explained in other parts of this decision.

In the case of Grade A milk, the order now provides a butterfat premium of 2 cents per tenth of a percent of butterfat over 3.7 percent. The record shows that a higher butterfat content for Grade A milk is desired by the market than in the case of standard Grade B milk, and the butterfat premium serves as an incentive to Grade A producers to supply milk with the higher butterfat test. The average butterfat content of sales of Grade A milk approximates 4.2 percent. It is clear from the record that continuation of the present Grade A butterfat premium along with the increased level of the differential might seriously reduce the interest of handlers in selling such milk. A modified system of butterfat premiums is proposed herein, which, along with other proposed adjustments, would result in little change from the present system with respect to the cost of Grade A milk to handlers. The proposed butterfat premiums should be two cents per one-tenth of a percent of but-

terfat over four percent. This premium, of course, is in addition to the butterfat differential applicable to all Class I milk. In this manner, the application of the butterfat premiums would be confined to the tests of milk most particularly needed for the Grade A trade, and producers supplying this type of milk would be given a greater incentive than under present order provisions.

Proposals that butterfat premiums should apply to other types of milk sold as premium types would entail administrative difficulty in determining precise application, and should not be adopted. Producers excepted to this conclusion on grounds that it rested merely on lack of precise definition and consequent administrative difficulty in formulation and application.

Examination of the record indicates that "premium milk sales" in this connection include sales at relatively low premium prices, that are based entirely upon higher fat content of the milk, and sales at relatively high premium prices, that are based not only upon fat content but also upon other attributes that make the milk cost handlers more than standard producer milk. It was stated that the purpose of the proposed fat premium payment to producers was to prevent so-called low premium sales of high fat standard (Grade B) milk from displacing the higher premium sales of Grade A milk.

This purpose would be no grounds for a butterfat premium on high fat usage of standard milk. Such a proposal is inconsistent with the methods of pricing standard milk and Grade A milk. The price for Grade A milk is the Class I price for standard milk plus premiums. The Grade A butterfat premium is only part of the producer premium for this type of milk, since an additional premium is paid for low bacteria content. Such premiums make Grade A milk more costly to handlers and more expensive to consumers than standard milk. Under the circumstances, an increasing number of consumers may find in standard milk all the qualities for which they are willing to pay. If producers of Grade A milk wish to maintain their position in the market, it may be necessary to have a reexamination of the entire price mechanism for Grade A milk.

The butterfat differentials proposed herein, along with the adjusted Class I price schedule, would result in little change in the average cost to handlers of all Class I disposition. This adjustment in the price schedule is based on a calculation of handlers' average cost of all Class I usage for a twelve-month period. Data in the record for the twelve-month period beginning July 1951 were used. Notice was also taken of reports of the market administrator for the calendar year 1954. There appears to have been no significant change in the relation between the Class I price and the average cost to handlers of Class I milk for these two periods.

The calculation is simplified by assuming a constant Class I price of $6.24 for the twelve-month period, July 1951–August 1952. Average test of Class I disposition during this period was 3.7 percent. Current provisions of the order apply a five-cent butterfat differential to Class I milk items testing three to six percent, a butterfat differential the same as the Class II butterfat differential for items testing less than three or more than six percent. On Grade A milk, an additional two cents per point is added for each point over 3.7 percent. The average cost of milk was calculated by first calculating the per hundred-weight average cost of milk at average test of use in the two categories of (1) three to six percent and (2) other tests. These per hundred-weight costs were then weighted by the percentage of Class I disposition in each category. The cost of Grade A butterfat premiums, weighted by the percentage of Class I disposition represented by Grade A sales, was added. The average cost arrived at was $6.067 per hundred-weight. This is 17.3 cents less than the four percent price of $6.24. In addition some allowance may be made for the higher cost of Grade A, at average test, resulting from the proposed amendments. From data for other twelve-month periods a slightly greater adjustment than the calculation for this period might be derived. It is concluded that a reduction of 18 cents would shift the schedule of Class I prices from the four percent basis to the proposed 3.7 percent basis without increasing the average cost of milk to handlers.

It was proposed that the Class I and producer butterfat differentials should change automatically with changes in the price received by producers. Some method of automatic adjustment in line with changing market conditions is desirable, and the relationship between the butterfat differential and the price received by producers for milk is important as to whether there is adequate incentive for producing milk of the required butterfat content. It is more practical to relate the butterfat differential to the Class I price than the uniform price, since the latter varies considerably among handlers. Testimony at the reopened hearing emphasized that comparative stability of the butterfat differential is more important in this market than a constant percentage relationship to the Class I price, and it was proposed that the level of the differential should depend on the "basic annual level of the Class I price" The "basic annual level of the Class I price" is a term commonly used in the market to mean: in the first and third calendar quarters, the same as the announced Class I price; in the second calendar quarter, the announced Class I price plus 40 cents; and in the fourth calendar quarter, the announced Class I price less 40 cents. The following schedule would relate the butterfat differential to the basic annual level of the Class I price, and would employ a bracket system with intervals between, thus assuring a relatively stable butterfat differential rate.

BUTTERFAT DIFFERENTIAL SCHEDULE

Basic annual level of class I price:	*Butterfat differential (cents)*
$3.66 or less	4
$3.86–$4.46	5
$4.66–$5.26	6
$5.46–$6.06	7
$6.26–$6.86	8
$7.06 and over	9

The butterfat differential should not change from month to month unless the price so calculated is within a bracket corresponding to a butterfat differential different from the differential in the previous month. This schedule would increase or decrease the butterfat differential at about the same rate as the schedule recommended by the study committee. Since the basic Class I price will be established for milk containing 3.7 percent instead of 4.0 percent butterfat content it is necessary to restate the Class I price schedule in terms of milk of 3.7 percent butterfat content.

For the purpose of uniformity, the Class II price should also be stated in terms of a price for milk testing 3.7 percent butterfat. This may be accomplished by changing the butterfat value calculation in the Class II formula. In this calculation, use of the divisor, 8.50, gives a value for four pounds of butterfat. If the figure 9.19 were used instead for such divisor, the result would be a value for 3.7 pounds of butterfat at very nearly the same value per pound as in the current formula. The difference resulting from the change would be less than one-hundredth of a cent per pound of butterfat. Similar adjustment would be made in the calculation of the value of butterfat based on butter prices, and the calculation of the applicable butterfat differential would be adjusted to result in the same butterfat differential as under current order provisions.

Rulings on exceptions. In arriving at the findings and conclusions included in this decision each of the exceptions received was carefully and fully considered in conjunction with the record evidence pertaining thereto. To the extent that the findings and conclusions herein are at variance with the exceptions, such exceptions are overruled.

General findings. (a) The proposed marketing agreement and the order, as amended, and as hereby tentatively proposed to be further amended, and all of the terms and conditions thereof will tend to effectuate the declared policy of the act;

(b) The parity prices of milk as determined pursuant to section 2 of the act are not reasonable in view of the price of feeds, available supplies of feeds and other economic conditions which affect market supply and demand for milk, in the marketing area and the minimum prices specified in the proposed marketing agreement and the order, as amended, and as hereby tentatively proposed to be further amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk, and be in the public interest; and

(c) The proposed order, as amended, and as hereby tentatively proposed to be further amended, will regulate the handling of milk in the same manner as, and will be applicable only to persons in the respective classes of industrial and commercial activity specified in a marketing agreement upon which a hearing has been held.

Tentative marketing agreement and amendment to the order. The following order amending the order, as amended, regulating the handling of milk in the Philadelphia, Pennsylvania, marketing

area, is tentatively decided upon as the detailed and appropriate means by which the foregoing conclusions may be carried out. The tentative marketing agreement is not included in this decision because the regulatory provisions thereof would be identical with those contained in the order, as amended, and as hereby tentatively proposed to be further amended.

1. Delete the table in § 961.40 (a) (6) and substitute:

CLASS I PRICE SCHEDULE

CLASS I PRICE PER HUNDREDWEIGHT

Formula index	January, February, March, July, August, September	April, May, June	October, November, December
116.3 to 120.3	$3.26	$2.86	$3.66
124.1 to 128.1	3.46	3.06	3.86
131.9 to 135.9	3.66	3.26	4.06
139.6 to 143.6	3.86	3.46	4.26
147.4 to 151.4	4.06	3.66	4.46
155.2 to 159.2	4.26	3.86	4.66
163.0 to 167.0	4.46	4.06	4.86
170.8 to 174.8	4.66	4.26	5.06
178.5 to 182.5	4.86	4.46	5.26
186.3 to 190.3	5.06	4.66	5.46
194.1 to 198.1	5.26	4.86	5.66
201.9 to 205.9	5.46	5.06	5.86
209.7 to 213.7	5.66	5.26	6.06
217.5 to 221.5	5.86	5.46	6.26
225.2 to 229.2	6.06	5.66	6.46
233.0 to 237.0	6.26	5.86	6.66
240.8 to 244.8	6.46	6.06	6.86
248.6 to 252.6	6.66	6.26	7.06
256.4 to 260.4	6.86	6.46	7.26

2. Delete § 961.40 (b) (1) and substitute the following:

(1) Butterfat. Add all market quotations (using the midpoint of any weekly range as one quotation) of prices per 40-quart can of fresh sweet cream of bottling quality of 40 percent butterfat content, not including prices for cream carrying special municipal approvals, reported at Philadelphia for each week ending within the month by the United States Department of Agriculture, divide by the number of quotations, subtract $2.00 and divide by 9.19: *Provided,* That such butterfat value shall not be less than 3.7 times 120 percent of the average of the daily wholesale selling price for Grade A (92-score) butter at New York as reported by the United States Department of Agriculture for the month for which payment is to be made, less 17.6 cents.

3. Delete § 961.41 and substitute the following:

§ 961.41 *Butterfat differential.* (a) The Class I price shall be subject to a butterfat differential, for each one-tenth of one percent variation above or below 3.7 percent, equal to the butterfat differential calculated pursuant to § 961.82.

(b) The Class II price shall be subject to a butterfat differential for each one-tenth of one percent variation above or below 3.7 percent which is the butterfat value computed pursuant to § 961.40 (b) (1) divided by 37.

4. Delete § 961.70 and substitute:

§ 961.70 *Computation of value of milk for each handler* For each month the market administrator shall compute, subject to the provisions of § 961.60, the value of milk of producers disposed of by each handler, exclusive of the value of premiums paid pursuant to § 961.85 to designated Grade A producers, by (a) multiplying the hundredweight of such milk in each class and price subdivision of each class, computed pursuant to §§ 961.30 through 961.35 by the prices applicable pursuant to § 961.40, plus or minus the applicable differentials in §§ 961.41 through 961.43, and adding 40 cents per hundredweight for milk sold as Grade A in excess of the milk received from designated Grade A producers, and (b) adding together the resulting values.

5. Delete § 961.82 and substitute the following:

§ 961.82 *Butterfat differential.* If a handler has received from a producer, during the month, milk having an average butterfat content other than 3.7 percent, such handler, in making payments pursuant to § 961.80, shall add to the uniform price for such producer for each one-tenth of one percent of average butterfat content in milk above 3.7 percent not less than, or shall deduct from the uniform price for such producer for each one-tenth of one percent of average butterfat content in milk below 3.7 percent, not more than a butterfat differential computed as follows: In determining the butterfat differential from the following schedule, if the butterfat differential is for April, May or June, calculate a price which is 40 cents more than the Class I price, or if for October, November, or December, a price 40 cents less than the Class I price, or if for other months, a price the same as the Class I price, and determine the butterfat differential as the one corresponding to the price bracket including the price so calculated, except that if the price so calculated is not within a bracket the butterfat differential shall be the same as for the previous month.

BUTTERFAT DIFFERENTIAL SCHEDULE

Price bracket	*Butterfat differential (cents)*
$3.66 or less	4
$3.86–$4.46	5
$4.66–$5.26	6
$5.46–$6.06	7
$6.26–$6.86	8
$7.06 and over	9

6. Delete § 961.85 and substitute:

§ 961.85 *Premium for Grade A milk.* In addition to the uniform price and all other payments required pursuant to §§ 961.80 through 961.84, each handler shall pay for milk, which he has designated as qualified under the Commonwealth of Pennsylvania Department of Health or the New Jersey Department of Health requirements for sale as Grade A milk and which is delivered to a plant similarly qualified (so long as such requirements are in effect as a separate grade) the following amounts times the ratio of such milk sold under Grade A label to the total quantity of Grade A milk received from producers: 40 cents per hundredweight of Grade A milk received from producers of 10,000 bacteria or less per c. c. and 25 cents per hundredweight of Grade A milk received from producers of more than 10,000 but less than 25,000 bacteria and 2 cents for each one-tenth of one percent that the butterfat content is above 4 percent.

It is hereby ordered, That this tentative decision be published in the FEDERAL REGISTER.

Issued this 17th day of August 1955.

[SEAL] EARL L. BUTZ,
Assistant Secretary.

[F. R. Doc. 55-6773; Filed, Aug. 19, 1955; 8:48 a. m.]

[7 CFR Part 1003]

HANDLING OF DOMESTIC DATES PRODUCED OR PACKED IN LOS ANGELES AND RIVERSIDE COUNTIES OF CALIFORNIA

FREE, RESTRICTED AND WITHHOLDING PERCENTAGES FOR 1955–1956 CROP YEAR

Notice is hereby given that there is being considered a proposed rule to establish the following percentages in connection with marketable Deglet Noor dates handled during the 1955–56 crop year: free percentage 87.75, restricted percentage 12.25 and withholding percentage 14. These percentages were recommended by the Late Administrative Committee in accordance with the applicable provisions of Marketing Agreement No. 127 and Marketing Order No. 103 (20 F. R. 5056), regulating the handling of domestic dates produced or packed in Los Angeles and Riverside Counties of California, effective under the agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et. seq.)

Consideration will be given to any data, views, or arguments pertaining thereto which are filed in triplicate with the Director, Fruit and Vegetable Division, Agricultural Marketing Service, U. S. Department of Agriculture, Washington 25, D. C., and received not later than the close of business on the fifth day after the date of the publication of this notice in the FEDERAL REGISTER, except that, if said tenth day after publication should fall on a legal holiday, Saturday, or Sunday, such submission must be received by the Director not later than the close of business on the next following business day.

The principal factor tending to support the proposed rule is that estimated production of Deglet Noor dates in California is in excess of the volume which can be readily sold in whole and pitted form in the 1955–56 crop season. Although the carry over of such dates in packers' hands on September 1, 1955, is relatively small, it is estimated that the supply of 1955-crop marketable Deglet Noors will exceed such requirements for domestic trade demand after allowing for a desirable carry over on July 31, 1956. The application of the volume regulation of the marketing agreement and order to Deglet Noor dates is deemed necessary to effectuate the declared policy of the act. The supplies of marketable Khadrawy and Zahidi dates are in balance with the respective trade demand and carry over requirements for these varieties. Therefore the applica-

tion of volume regulation would not effectuate the declared policy of the act. Average returns to California producers for 1955 crop dates will not exceed the price level specified in section 2 (1) of the act.

The proposed rule is as follows:

§ 1003.44 *Free and restricted percentages for the 1955–56 crop year* The free and restricted percentages of marketable Deglet Noor dates produced in California and available for handling on and after September 1, 1955, of the 1955–56 crop year and until superseded shall be as follows: Free percentage 87.75 and restricted percentage 12.25.

§ 1003.45 *Withholding percentages for 1955–56 crop year* The withholding percentages of marketable Deglet Noor dates produced in California and available for handling on and after September 1, 1955, of the 1955–56 crop year and until superseded shall be 14 percent.

Issued at Washington, D. C., this 16th day of August 1955.

[SEAL] S. R. SMITH,
Director
Fruit and Vegetable Division.

[F. R. Doc. 55-6797; Filed, Aug. 19, 1955; 8:51 a. m.]

NOTICES

DEPARTMENT OF THE TREASURY

Fiscal Service, Bureau of Accounts

[Dept. Circ. 570, Rev. Apr. 20, 1943, 1955, Supp. 112]

SECURITY NATIONAL INSURANCE CO.

SURETY COMPANIES ACCEPTABLE ON FEDERAL BONDS

AUGUST 16, 1955.

A Certificate of Authority has been issued by the Secretary of the Treasury to the following company under the Act of Congress approved July 30, 1947, 6 U. S. C. sections 6–13, as an acceptable surety on Federal bonds. An underwriting limitation of $187,000 has been established for the company. Further details as to the extent and localities with respect to which the company is acceptable as surety on Federal bonds will appear in the next issue of Treasury Department Form 356, copies of which, when issued, may be obtained from the Treasury Department, Bureau of Accounts, Surety Bonds Branch, Washington 25, D. C.

Name of Company, Location of Principal Executive Office and State in Which Incorporated

Texas: Security National Insurance Company, Galveston.

[SEAL] A. N. OVERBY,
Acting Secretary of the Treasury.

[F. R. Doc. 55-6785; Filed, Aug. 19, 1955; 8:49 a. m.]

[Dept. Circ. 570, Rev. Apr. 20, 1943, 1955, Supp. 113]

SUN INSURANCE CO. OF NEW YORK

CORPORATIONS ACCEPTABLE AS SURETIES ON FEDERAL BONDS

AUGUST 16, 1955.

Sun Indemnity Company of New York, a New York corporation, held a certificate of authority from the Secretary of the Treasury as an acceptable surety on bonds in favor of the United States. Under an Agreement of Merger, approved by the State of New York Insurance Department on June 10, 1955, and effective midnight June 30, 1955, the Patriotic Insurance Company of America, a New York Corporation, and Sun Underwriters Insurance Company of New York, a New York corporation, were merged into Sun Indemnity Company of New York and the name of the latter was changed to Sun Insurance Company of New York.

The merger and change in the name of the Sun Indemnity Company of New York does not affect its status or liability with respect to any obligations in favor of the United States or in which the United States has an interest, which it may have undertaken pursuant to its authority under the act of Congress approved July 30, 1947 (6 U. S. C. secs. 6–13) to qualify as a sole surety on such obligations.

A Certificate of Authority has been issued to the Sun Insurance Company of New York, effective midnight June 30, 1955, to replace the certificate issued as of May 1, 1955, to the Sun Indemnity Company of New York. An underwriting limitation of $850,000 has been established for the newly merged company. Hereafter the name of the company will appear as Sun Insurance Company of New York on Treasury Form No. 356, which shows a list of the companies authorized to act as acceptable sureties on bonds in favor of the United States.

Further details as to this merger may be obtained from the Treasury Department, Bureau of Accounts, Surety Bonds Branch, Washington 25, D. C.

[SEAL] A. N. OVERBY,
Acting Secretary of the Treasury.

[F. R. Doc. 55-6784; Filed, Aug. 19, 1955; 8:49 a. m.]

Office of the Secretary

[Treasury Department Order 150-40]

COMMISSIONER OF INTERNAL REVENUE

DELEGATION OF FUNCTIONS RELATING TO BONDING OF INTERNAL REVENUE SERVICE PERSONNEL

By virtue of the authority vested in me by Reorganization Plan No. 26 of 1950, there are transferred to the Commissioner of Internal Revenue the functions of the Secretary of the Treasury under section 7803 (c) of the Internal Revenue Code of 1954, relating to the bonding of personnel of the Internal Revenue Service.

Whenever any officer or employee of the Internal Revenue Service is covered by a bond obtained by the Internal Revenue Service pursuant to section 7803 (c) of the Internal Revenue Code of 1954, the Commissioner of Internal Revenue is authorized to terminate the coverage of any existing bond of any such officer or employee in respect to acts or defaults occurring subsequent to the effective date of the new coverage: *Provided*, That nothing herein contained shall apply to the coverage of any bond required by statute or by a regulation which is applicable to officers or employees of the Internal Revenue Service and to other officers and employees of the Executive Branch of the Government.

Dated: August 16, 1955.

[SEAL] A. N. OVERBY,
Acting Secretary of the Treasury.

[F. R. Doc. 55-6786; Filed, Aug. 19, 1955; 8:49 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[Misc. 69255]

ARIZONA

REVOKING DEPARTMENTAL ORDER OF JULY 10, 1903, WHICH WITHDREW PUBLIC LANDS FOR USE OF FOREST SERVICE AS ROOSEVELT ADMINISTRATIVE SITE

AUGUST 16, 1955.

Upon recommendation of the Department of Agriculture and in accordance with Departmental Order No. 2583, section 2.22 (a) of August 16, 1950, it is ordered as follows:

The order of the First Assistant Secretary of the Interior of July 10, 1903, withdrawing a tract of land described by metes and bounds in sections 20 and 29, T. 4 N., R. 12 E., Gila and Salt River Meridian, containing 157.5 acres, for use of the Forest Service, Department of Agriculture, as the Roosevelt Administrative Site, is hereby revoked.

The tract, which comprises part of the Tonto National Forest, shall become subject to the public-land laws relating to national forest lands at 10:00 a. m., on the 35th day from the date of this order.

W. G. GUERNSEY,
Acting Director.

[F. R. Doc. 55-6759; Filed, Aug. 19, 1955; 8:48 a. m.]

Geological Survey

SNAKE RIVER, IDAHO

POWER SITE CLASSIFICATION NO. 435

Pursuant to authority vested in me by the act of March 3, 1879 (20 Stat. 394;

43 U. S. C. 31), and by Departmental Order No. 2333 of June 10, 1947 (43 C. F R. 4.623; 12 F R. 4025) the following described land is hereby classified as power sites insofar as title thereto remains in the United States and subject to valid existing rights; and this classification shall have full force and effect under the provisions of sec. 24 of the act of June 10, 1920, as amended by the act of August 26, 1935 (16 U. S. C. 818)

BOISE MERIDIAN, IDAHO

T. 1 S., R. 2 W.,
Sec. 25, N½SW¼ and SW¼SE¼,
Sec. 28, lots 6 and 7;
Sec. 33, NE¼NE¼,
Sec. 34, SE¼NE¼ and NW¼NW¼.
T. 2 S., R. 1 E.,
Sec. 18, NW¼NE¼.
T. 3 S., R. 1 E.,
Sec. 34, E½NE¼.
T. 3 S., R. 2 E.,
Sec. 31, lots 2, 3, and 6.
T. 4 S., R. 2 E.,
Sec. 4, S½SW¼,
Sec. 5, lots 4, 8, and SE¼SE¼,
Sec. 6, lots 2, 5, and 6;
Sec. 8, lots 1, 2, and 4;
Sec. 9, lots 1 to 8, inclusive;
Sec. 10, lots 3, 4, 7, and 8;
Sec. 26, lot 5.
T. 4 S., R. 3 E.,
Sec. 31, SE¼NE¼.
T. 5 S., R. 3 E.,
Sec. 9, lots 1 and 4.
T. 5 S., R. 8 E.,
Sec. 32, lot 1;
Sec. 33, lot 1 and SE¼SW¼.
T. 6 S., R. 8 E.,
Sec. 1, lots 10 and 11;
Sec. 2, lot 7;
Sec. 4, lots 4, 5, 8, and 9;
Sec. 5, lot 1;
Sec. 14, NW¼.
T. 5 S., R. 9 E.,
Sec. 26, lots 2, 3, and 4;
Sec. 27, NE¼SE¼,
Sec. 31, SE¼NW¼,
Sec. 32, lot 6;
Sec. 33, lots 2 to 8, inclusive;
Sec. 34, lots 3 and 4;
Sec. 36, lots 1 to 5, inclusive.
T. 5 S., R. 10 E.,
Sec. 21, lots 2 and 3;
Sec. 22, lot 10.
T. 6 S., R. 10 E.,
Sec. 6, lots 1 and 2.

The area described aggregates 2,904 acres.

Dated: August 16, 1955.

ARTHUR A. BAKER,
Acting Director.

[F R. Doc. 55-6756; Filed, Aug. 19, 1955; 8:46 a. m.]

National Park Service

[Glacier National Park Order]

ASSISTANT SUPERINTENDENT ET AL.

DELEGATION OF AUTHORITY TO EXECUTE AND APPROVE CERTAIN CONTRACTS

JULY 13, 1955.

SECTION 1. *Assistant Superintendent and Administrative Officer* The Assistant Superintendent and Administrative Officer may execute and approve contracts not in excess of $50,000 for supplies. equipment, or services in conformity with applicable regulations and statutory authority and subject to availability of appropriations. This authority may be exercised on behalf of any office or area under the supervision of the Superintendent of Glacier National Park.

SEC. 2. *Purchasing Agent.* The Purchasing Agent may execute and approve contracts not in excess of $10,000 for supplies, equipment, or services in conformity with applicable regulations and statutory authority and subject to availability of appropriations. This authority may be exercised by the Purchasing Agent on behalf of any office or area under the supervision of the Superintendent.

SEC. 3. *Appeals.* Any party aggrieved by any action of the Assistant Superintendent, Administrative Officer, or Purchasing Agent shall have a right of appeal to the Superintendent of the area. Any such appeal shall be in writing and shall be submitted to the Superintendent within 30 days after receipt by the aggrieved party of notice of the action taken or decision made by the Assistant Superintendent, Administrative Officer, or Purchasing Agent.

(National Park Service Order No. 14 (19 F. R. 8824) 39 Stat. 535; 16 U. S. C., 1952 ed., sec. 2 Region Two Order No. 2 (19 F. R. 8825))

[SEAL] J. W EMMERT,
Superintendent,
Glacier National Park.

[F. R. Doc. 55-6760; Filed, Aug. 19, 1955; 8:46 a. m.]

DEPARTMENT OF COMMERCE

Federal Maritime Board

ALASKA STEAMSHIP CO. ET AL.

ANNUAL REVIEW OF BAREBOAT CHARTERS

In accordance with section 5 (e) (1) of the Merchant Ship Sales Act of 1946, as amended, an annual review has been made of the bareboat charters of Government-owned, war-built, dry-cargo vessels recommended for use by United States-flag operators during the period from June 30, 1955, to June 30, 1956, inclusive.

On the basis of the foregoing review, the Federal Maritime Board tentatively finds, subject to such findings becoming final as hereinafter provided, that conditions exist justifying the continuance of each of the following charters under the conditions previously certified by the Board:

Charterer and Vessel

Alaska Steamship Co., Coastal Monarch, Coastal Rambler, Lucidor, Palisana, Square Knot, Square Sinnet.

American President Lines, Ltd., Shooting Star.

Pacific Far East Line, Inc., Contest, Flying Dragon, Surprise, Trade Wind, Fleetwood, Flying Scud, Sea Serpent.

Any interested party may request a hearing concerning the tentative finding made with respect to any of the above charters by filing written objections thereto or for other good cause shown within fifteen (15) days from the date of publication of this notice.

Said finding will become final if no objection thereto or request for a hearing is filed, as above provided. If such hearing is granted, the ultimate resulting finding will be the subject of a report by the Board.

By order of the Federal Maritime Board.

Dated: August 17, 1955.

[SEAL] A. J. WILLIAMS,
Secretary.

[F. R. Doc. 55-6789; Filed, Aug. 19, 1955; 8:50 a. m.]

FEDERAL POWER COMMISSION

[Docket No. G-7237]

D. C. LATIMER

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 15, 1955.

Take notice that D. C. Latimer (Applicant) with a principal office in Jackson, Mississippi, filed on December 1, 1954, an application for a certificate of public convenience and necessity and an amendment thereto on June 13, 1955, pursuant to section 7 of the Natural Gas Act, authorizing applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant proposes to produce natural gas from the Pistol Ridge Field, Pearl River County, Mississippi, which will be sold in interstate commerce to United Gas Pipe Line Company for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 19, 1955, at 9:40 a. m., e. d. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however* That the Commission may, after a noncontested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before August 29, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6766; Filed, Aug. 19, 1955; 8:47 a. m.]

[Docket Nos. G-8114, etc.]

BALDWIN GAS CO. ET AL.

NOTICE OF APPLICATIONS AND DATE OF HEARING FOR CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 15, 1955.

In the matters of Baldwin Gas Company, Docket No. G-8114, T. E. Bickel, Estate, Docket No. G-8412; Summit Gas & Development Company, Docket No. G-8414; J. F. Pritchard, Docket No. G-8524; Fairfax Oil & Gas Company, Docket No. G-8532; The Otto-nelle Oil & Gas Company, Docket Nos. G-8535, G-8537; P. O. Burgy and B. S. Marshall, Docket No. G-8536; Peters, Writer & Christensen, Inc., Docket No. G-8545; Jake L. Hamon, Docket No. G-8557; Moon Gas Company, Docket Nos. G-8596, G-8642; J. B. Murphy, et al., Docket No. G-8597; H. H. Howell, Docket No. G-8639.

Take notice that the above-designated parties referred to herein singly and collectively as Applicant filed applications for certificates of public convenience and necessity pursuant to Section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the applications which are on file with the Commission and open for public inspection.

The name of the Applicant, date of filing, name of purchaser and source of production are listed in tabular form as follows:

Docket No.	Applicant	Date of filing	Purchaser	Field location
G-8524	J. F. Pritchard	Feb. 28, 1955	Mississippi River Fuel Corp.	Lincoln Parish, La.
G-8532	Fairfax Oil & Gas Co	Mar. 1, 1955	United Fuel Gas Co	Cabell, W. Va.
			West Virginia Gas Co	Do.
G-8535	The Otto-Nelle Oil & Gas Co.	Mar. 2, 1955	South Penn Natural Gas Co.	Ritchie, W. Va.
G-8536	P. O. Burgy and B. S. Marshall.	do	Otto-Nelle Oil & Gas Co	Do.
G-8537	The Otto-Nelle Oil & Gas Co.	do	Barron Kidd for resale to Hope Natural Gas Co.	Do.
G-8545	Peters, Writer & Christensen, Inc.	Mar. 4, 1955	Northern Natural Gas Co	Clark and Meade, Kans.
G-8557	Jake L. Hamon	Mar. 8, 1955	Texas Eastern Transmission.	Richland, Va.
G-8596	Moon Gas Co	Feb. 17, 1955	Consumers Gas Utilities Co.	Ritchie, W. Va.
G-8597	J. B. Murphy, et al	do	Equitable Gas Co	Tyler County, W. Va.
G-8639	H. H. Howell	Feb. 18, 1955	United Gas Pipe Line Co	Goliad, Tex.
G-8642	Moon Gas Co	do	Hope Natural Gas Co	Ritchie, W. Va.
G-8114	Baldwin Gas Co	Dec. 10, 1954	Twin Cities Gas Co	Gilmer, W. Va.
G-8412	T. E. Bickel, Estate	Jan. 28, 1955	Godfrey L. Cabot, Inc.	Calhoun, W. Va.
G-8414	Summit Gas & Development Co.	do	South Penn Natural Gas Co.	Cabell, Putnam, and Lincoln, W. Va.
			United Fuel Gas Co	Do.
			West Virginia Gas Corp.	Do.

These related matters should be heard on a consolidated record and disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 26, 1955, at 9:30 a. m., e. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such applications: *Provided, however* That the Commission may, after a noncontested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before September 10, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6767; Filed, Aug. 19, 1955; 8:47 a. m.]

[Docket No. G-4870]

LAMAR HUNT

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 15, 1955.

Take notice that Lamar Hunt, Applicant, an individual whose address is 700 Mercantile Bank Building, Dallas, Texas, filed on November 15, 1954, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant produces natural gas from Section 21, Township 21 South, Range 37 East, Lea County, New Mexico, which is sold to the El Paso Natural Gas Company and Applicant also produces natural gas from the South Sinton Area, San Patricio County, Texas, which is sold to the Tennessee Gas Transmission Company for transportation in interstate commerce for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 15, 1955, at 9:30 a. m., e. d. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however* That the Commission may, after a noncontested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before August 31, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6763; Filed, Aug. 19, 1955; 8:46 a. m.]

[Docket No. G-5765]

LAUREN C. GRUVER

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 15, 1955.

Take notice that Lauren C. Gruver, Applicant, an individual whose address is Sigel, Pennsylvania, filed on November 24, 1954, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant produces natural gas from the Sigel Field, Jefferson County, Pennsylvania, which is sold to the Jefferson County Gas Company at 23 cents per MCF for transportation in interstate commerce for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 21, 1955, at 9:30 a. m., e. d. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before September 6, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6764; Filed, Aug. 19, 1955; 8:47 a. m.]

[Docket No. G-8961]

LORENTZ C. HAMILTON, JR.

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 15, 1955.

Take notice that Lorentz C. Hamilton, Jr. (Applicant) with a principal office in Grantsville, West Virginia, filed on May 25, 1955, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant proposes to produce natural gas from the Washington District, Calhoun County, West Virginia, which will be sold in interstate commerce to Hope Natural Gas Company for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 19, 1955, at 9:30 a. m., e. d. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however* That the Commission may, after a non-contested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before August 29, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6771; Filed, Aug. 19, 1955; 8:48 a. m.]

[Docket No. G-7212]

STANDARD OIL COMPANY OF TEXAS

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 15, 1955.

Take notice that Standard Oil Company of Texas, Applicant (a Delaware corporation) whose address is City National Bank Building, Houston, Texas, filed on December 1, 1954, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant produces gas from the Kelly-Snyder field, Scurry County, Texas, which is sold to the El Paso Natural Gas Company for transportation in interstate commerce for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 22, 1955, at 9:30 a. m., e. d. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however* That the Commission may, after a non-contested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before September 7, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6765; Filed, Aug. 19, 1955; 8:47 a. m.]

[Docket No. G-8823]

W L. HEETER

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 15, 1955.

Take notice that W. L. Heeter (Applicant), with a principal office in Spencer, West Virginia, filed on April 28, 1955, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant proposes to produce natural gas from the Sherman District, Calhoun County, West Virginia, which will be sold in interstate commerce to Hope Natural Gas Company for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 19, 1955, at 9:50 a. m. e. d. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however,* That the Commission may, after a non-contested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before August 29, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary,

[F R. Doc. 55-6768; Filed, Aug. 19, 1955; 8:47 a. m.]

[Docket No. G-8911]

ATMAR PRODUCING CO.

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 15, 1955.

Take notice that Atmar Producing Company (Applicant), with a principal office in Oklahoma City, Oklahoma, filed on May 16, 1955, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant proposes to produce natural gas from the North Ripley Field, Payne County, Oklahoma, which will be sold in interstate commerce to Cities Service Gas Company for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 20, 1955, at 9:40 a. m., e. d. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however* That the Commission may, after a noncontested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before August 30, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6769; Filed, Aug. 19, 1955; 8:47 a. m.]

[Docket No. G-8935]

JOHN R. LEBOSQUET ET AL.

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 15, 1955.

Take notice that John R. LeBosquet, Walter Kuhn, H. M. Gillespie, J. H. Cromwell and H. W. Lewis (Applicant) with a principal office in Wichita, Kansas, filed on May 23, 1955, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant proposes to produce natural gas from the Boggs Field, Barber County, Kansas, which will be sold in interstate commerce to Cities Service Gas Company for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 20, 1955, at 9:30 a. m., e. d. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before August 30, 1955. Failure of any party to appear at and participate in hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6770; Filed, Aug. 19, 1955; 8:47 a. m.]

[Docket No. G-8985]

K. & E. DRILLING, CO., INC., ET AL.

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 16, 1955.

Take notice that K. E. Drilling Company, Inc., George P. Vye, W. Benton Harrison, Don Mitchell, Charles Colbert, C. H. Alberding, Max Balcom, Terry Blaeser, Pearl B. Winkler, S. B. N. Gas Company and Gas-Oil Exploration Company (Applicant) with a principal office in Wichita, Kansas, filed on May 31, 1955, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant proposes to produce natural gas from the Hugoton Field, Haskell County, Kansas, which will be sold in interstate commerce to Colorado Interstate Gas Company for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 29, 1955, at 9:40 a. m., e. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before September 14, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6774; Filed, Aug. 19, 1955; 8:48 a. m.]

[Docket Nos. G-4877, etc.]

R. G. PIPER ET AL.

NOTICE OF APPLICATIONS AND DATE OF HEARING FOR CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 16, 1955.

In the matters of R. G. Piper, Docket No. G-4877; E. A. Graham, Docket No. G-4885; Floyd C. Ramsey, Docket No. G-5937; Edwin Nielsen, et al., Docket No. G-6327; Robert Mosbacher, et al., Docket No. G-6438.

Take notice that there have been filed with the Federal Power Commission applications as hereinafter specified:

Docket No.	Applicant	Address	Date filed
G-4877	R. G. Piper	1912 First National Bank Bldg., San Antonio, Tex.	Nov. 15, 1954
G-4885	E. A. Graham	P. O. Box 831, Kerrville, Tex.	Nov. 16, 1954
G-5937	Floyd C. Ramsey	605 Melba Bldg., Dallas 1, Tex.	Nov. 26, 1954
G-6327	Marsux Petroleum Co., a partnership of Edwin Nielsen, Joseph Sinard, and Edwin Nielsen and Gertrude Nielsen as Trustees for Ethel Hinman and Sally Noble, Frances D. Huszagh, Robert L. Hill, William M. Helprin, Leon Steinberg, Harry Gleinsky, I. M. Wolfson, Frances P. Tannenbaum, Nathan Tannenbaum, Rosa Warshauer, Phillip Warshauer, Augusta L. Mentz, Emmanuel Mentz, and Frances D. Huszagh, as Trustee for Jane H. Huszagh.	Fountain, Cox & Gaines, Attorneys for Applicants, 2223 Gulf Bldg., Houston 2, Tex. or Edwin Nielsen, 100 Park Ave., Room 2004, New York 17, N. Y.	Nov. 29, 1954
G-6438	Robert Mosbacher	1010 Bank of Commerce Bldg., Houston 2, Tex.	Do.
	Emil Mosbacher, Jr.	515 Madison Ave., New York 22, N. Y.	
	Barbara Smullyan	do.	
	Gertrude Mosbacher	do.	
	Bart Jones	C/o Holmes Drilling Co., San Jacinto Bldg., Houston 2, Tex.	
	W. T. Mendell	San Jacinto Bldg., Houston 2, Tex.	

each, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural as Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicants produce and sell natural gas to the Tennessee Gas Transmission Company for transportation in interstate commerce for resale from the following fields and at the rates as indicated below:

Docket No.	Applicant	Location of field	Price per Mcf (cents)
G-4877	R. G. Piper	Zim Field, Starr County, Tex.	10
G-4885	E. A. Graham	Agua Dulce Field, Neuces County, Tex.	11.9
G-5937	Floyd C. Ramsey	Seelingson Field, Jim Wells County, Tex.	[1] 10
G-6327	Edwin Nielsen, et al.	South Lissie Field, Wharton County, Tex.	5.26347
G-6438	Robert Mosbacher, et al.	Chesterville Field, Colorado County, Tex.	13.1519

[1] June 1954.

These related matters should be heard on a consolidated record and disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 26, 1955, at 9:30 a. m., e. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such applications: *Provided, however* That the Commission may, after a noncontested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before September 12, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6775; Filed, Aug. 19, 1955; 8:48 a. m.]

[Docket No. G-3194]

GEORGE H. DAVIS

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 16, 1955.

Take notice that George H. Davis (Applicant) with a principal office in Kansas City, Missouri, filed on September 27, 1954, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more full represented in the application which is on file with the Commission and open for public inspection.

Applicant produces natural gas from the Aetna Field, Barber County, Kansas, which is sold in interstate commerce to Zenith Gas System for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 29, 1955, at 9:50 a. m., e. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however,* That the Commission may, after a non-contested hearing, dispose of the proceedings pursuant to the provisions of section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington, 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before September 14, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6776; Filed, Aug. 19, 1955; 8:48 a. m.]

[Docket No. G-2841]

HARMAN & BURGESS GAS CO.

NOTICE OF APPLICATION AND DATE OF HEARING FOR CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 16, 1955.

Take notice that Harman & Burgess Gas Company (Applicant) with a principal office in Tazewell, Virginia, filed, on September 20, 1954, an application for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing Applicant to render service as hereinafter described, subject to the jurisdiction of the Commission, all as more fully represented in the application which is on file with the Commission and open for public inspection.

Applicant produces natural gas from a field in Wyoming County, West Virginia, which is sold in interstate commerce to Godfrey L. Cabot, Inc., for resale.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's Rules of Practice and Procedure, a hearing will be held on September 29, 1955, at 9:30 a. m., e. s. t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved in and the issues presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, dispose of the proceedings pursuant to the provisions of Section 1.30 (c) (1) or (c) (2) of the Commission's Rules of Practice and Procedure.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the Rules of Practice and Procedure (18 CFR 1.8 or 1.10) on or before September 14, 1955. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6777; Filed, Aug. 19, 1955; 8:49 a. m.]

[Docket Nos. G-2063, etc.]

NORTHERN NATURAL GAS CO. ET AL.

NOTICE OF FINDINGS AND ORDER FOR CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

AUGUST 16, 1955.

In the matters of Northern Natural Gas Company, Docket Nos. G-2063, G-2399, G-2409, G-2458, G-2465, G-2491, G-4259, G-4260, G-4261, North Central Public Service Co., Docket No. G-8654.

Notice is hereby given that on July 28, 1955, the Federal Power Commission issued its findings and order adopted July 27, 1955, in the above-entitled matters, issuing certificates of public convenience and necessity in Docket Nos. G-2491 and G-4259 terminating the proceedings in Docket Nos. G-2063 and G-8654, and severing Docket No. G-2409 from the remaining aforesaid dockets.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 55-6778; Filed, Aug. 19, 1955; 8:49 a. m.]

GENERAL SERVICES ADMINISTRATION

SECRETARY OF THE INTERIOR

DELEGATION OF AUTHORITY TO NEGOTIATE FOR THE SERVICES OF ARCHITECTURAL FIRMS

1. Pursuant to the authority vested in me by the Federal Property and Administrative Services Act of 1949 (63 Stat. 377) as amended, herein called the Act, authority is hereby delegated for the period ending June 30, 1957, to the Secretary of the Interior, to negotiate, without advertising, under section 302 (c) (4) of the Act, contracts for the services of architectural firms in connection with the construction activities of the National Park Service in Yosemite, Grand Canyon, and Grand Teton National Parks, located in California, Arizona, and Wyoming, respectively, and other areas under the administrative jurisdiction of the National Park Service.

2. This authority shall be exercised in accordance with the applicable limitations and requirements in the Act, particularly sections 304 and 307, and in accordance with policies, procedures and controls prescribed by the General Services Administration.

3. The authority herein delegated may be redelegated to any officer or employee of the Department of the Interior.

4. This delegation shall be effective as of the date hereof.

Dated: August 16, 1955.

EDMUND F. MANSURE,
Administrator

[F. R. Doc. 55-6837; Filed, Aug. 19, 1955; 10:52 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 1-59]

AMERICAN ZINC, LEAD AND SMELTING CO.

NOTICE OF APPLICATION TO STRIKE FROM LISTING AND REGISTRATION, AND OF OPPORTUNITY FOR HEARING

In the matter of American Zinc, Lead and Smelting Company, $25 Par $5 Cum. Conv. Prior Pfd. Stock.

New York Stock Exchange has made application, pursuant to section 12 (d) of the Securities Exchange Act of 1934 and Rule X-12D2-1 (b) promulgated thereunder, to strike the above named security from listing and registration thereon.

The reasons alleged in the application for striking this security from listing and registration include the following:

The outstanding amount of the prior preferred stock has been reduced to 1,108 shares, through voluntary conversion into common shares, according to reports from the issuer to the Exchange.

Further dealings in said stock on the Exchange are deemed inadvisable in view of this circumstance.

Dealings in said stock on the Exchange have been suspended since August 4, 1955.

Upon receipt of a request, on or before August 31, 1955, from any interested person for a hearing in regard to terms to be imposed upon the delisting of this security, the Commission will determine whether to set the matter down for hearing. Such request should state briefly the nature of the interest of the person requesting the hearing and the position he proposes to take at the hearing with respect to imposition of terms. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington 25, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application and other information contained in the official file of the Commission pertaining to the matter.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 55-6788; Filed, Aug. 19, 1955; 8:50 a. m.]

SUBVERSIVE ACTIVITIES CONTROL BOARD

[Docket No. 114-55]

HERBERT BROWNELL, JR., ATTORNEY GENERAL OF THE UNITED STATES, PETITIONER, V. WASHINGTON PENSION UNION, RESPONDENT

NOTICE OF HEARING

Notice is hereby given that, pursuant to the Subversive Activities Control Act of 1950 (Title I of the Internal Security Act of 1950, Pub. Law 831, 81st Cong. 50 U. S. C. 781 et seq.) particularly section 13 of said act (50 U. S. C. 792) a hearing in the above-entitled proceeding on the petition of the Attorney General for an order of the Board requiring the Respondent to register as a Communist-front organization pursuant to section 7 of said act (50 U. S. C. 786) will be held commencing on Monday, September 19, 1955, 10:00 a. m. (P. s. t.) in Seattle, Washington, at the United States Courthouse in a hearing room to be announced.

Dated at Washington, D. C., August 17, 1955.

[SEAL] THOMAS J. HERBERT,
Chairman.

[F. R. Doc. 55-6787; Filed, Aug. 19, 1955; 8:49 a. m.]

INTERSTATE COMMERCE COMMISSION

FOURTH SECTION APPLICATIONS FOR RELIEF

AUGUST 17, 1955.

Protests to the granting of an application must be prepared in accordance with Rule 40 of the General Rules of Practice (49 CFR 1.40) and filed within 15 days from the date of publication of this notice in the FEDERAL REGISTER.

LONG-AND-SHORT HAUL

FSA No. 30966: Cement—Lone Star, Va., to Goldsboro, N. C. Filed by R. E. Boyle, Jr., Agent, for interested rail carriers. Rates on cement and related articles, carloads from Lone Star, Va., to Goldsboro, N. C.

Grounds for relief: Circuitous routes.

Tariff: Supplement 35 to Agent C. A. Spaninger's tariff I. C. C. 1447.

FSA No. 30967: Steel plates—Baton Rouge, La., to Beardstown, Ill. Filed by R. E. Boyle, Jr., Agent, for interested rail carriers. Rates on steel plates, cylinders or tanks, carloads from Baton Rouge, La., to Beardstown, Ill.

Grounds for relief: Circuitous routes.

Tariff: Supplement 130 to Alternate Agent J. H. Marque's I. C. C. 417.

FSA No. 30968: Fullers earth—Florida and Georgia to St. Louis, Mo., Group. Filed by R. E. Boyle, Jr., Agent, for interested rail carriers. Rates on fullers earth, carloads from Jamieson and Quincy, Fla., and Attapulgus, Ga., to St. Louis, Mo., East St. Louis, Roxana, and Wood River, Ill.

Grounds for relief: Circuitous routes operating in part west of the Mississippi River between Memphis, Tenn., and St. Louis, Mo.

FSA No. 30969: Merchandise—Eastern Points to Howells Transfer, Ga. Filed by C. W. Boin, Agent, for interested rail carriers. Rates on merchandise, namely, freight, all kinds, in mixed carloads from specified points in trunkline and New England territories to Howells Transfer, Ga.

Grounds for relief: Competition of motor trucks and circuity.

Tariff: Agent C. W. Boin's tariff I. C. C. No. A-1069.

FSA No. 30970: Sand—Missouri Points to Louisville, Ky. Filed by F. C. Kratzmeir, Agent, for interested rail carriers. Rates on silica sand, carloads from Klondike, Ludwig, and Pacific, Mo., to Louisville, Ky.

Grounds for relief: Short-line distance formula, market competition, and circuity.

Tariff: Supplement 30 to Agent Kratzmeir's I. C. C. 4135.

FSA No. 30971. Crushed brick, from, to and between the Southwest. Filed by F. C. Kratzmeir, Agent, for interested rail carriers. Rates on crushed brick or brickbats (crushed or imperfect brick for use instead of crushed stone) straight or mixed carloads, from, to and between points in southwestern territory.

Grounds for relief: Short-line distance formula, analogous commodities, and circuity.

Tariff. Supplement 29 to Agent Kratzmeir's I. C. C. 4135.

FSA No. 30972: Sulphuric acid—Chicago and Joliet, Ill., to Atchison, Kans., and St. Joseph, Mo. Filed by W. J. Prueter, Agent, for interested rail carriers. Rates on sulphuric acid, tank-car loads from Chicago and Joliet, Ill., to Atchison, Kans., and St. Joseph, Mo.

Grounds for relief: Circuitous routes.

Tariff: Supplement 41 to Agent Prueter's I. C. C. A-4038.

FSA No. 30973: Iron and steel articles—Illinois and Missouri to Iowa and Nebraska. Filed by W. J. Prueter, Agent, for interested rail carriers. Rates on iron and steel articles, carloads, as described, also kindred iron and steel ar-

ticles, carloads, added from time to time from specified points in Illinois and Missouri to Council Bluffs, Iowa, Omaha, and South Omaha, Nebr.

Grounds for relief: Short-line distance formula and circuity.

Tariffs: Supplement 41 to Agent Prueter's I. C. C. A–4038; supplement 150 to Agent Prueter's I. C. C. A–3748.

FSA No. 30974. Catalogues and sections—Chicago, Ill., to Virginia and West Virginia. Filed by H. R. Hinsch, Agent, for interested rail carriers. Rates on catalogues and catalogue sections, including price lists, order blanks, etc., carloads from Chicago, Ill., to specified points in Virginia and West Virginia.

Grounds for relief: Carrier competition and circuity.

FSA No. 30975: Substituted service—Pennsylvania Railroad. Filed by Long Transportation Company, for itself and on behalf of the Pennsylvania Railroad Company. Rates on various commodities, in highway truck trailers, on railroad flat cars between Pittsburgh, Pa., on one hand, and Kearney, N. J., on other.

Grounds for relief: "Trailer-on-flatcar" motor truck competition.

Tariff: Supplement 3 to Long Transportation company tariff MF–I. C. C. 41.

FSA No. 30976: Substituted service—Pennsylvania Railroad. Filed by Central States Motor Freight Bureau, Agent, for and on behalf of the Pennsylvania Railroad Company and interested motor express companies. Rates on various commodities, in highway truck trailers on railroad flat cars between Chicago and East St. Louis, Ill., on the one hand, and Pittsburgh, Pa., on the other.

Grounds for relief: "Trailer-on-flatcar" motortruck competition.

Tariff: Central States Motor Freight Bureau, Inc., MF–I. C. C. 24.

FSA No. 30977: Substituted Rail Service—Pennsylvania Railroad. Filed by Middle Atlantic Conference, Agent, for Pennsylvania Railroad Company and interested motor carriers. Rates on commodities various, in highway trailers loaded on railroad flat cars between Pittsburgh, Pa., on one hand, and Kearney, N. J., on the other.

Grounds for relief: "Trailer-on-flatcar" motortruck competition.

Tariff: Middle Atlantic Conference tariff I. C. C. No. 1.

By the Commission.

[SEAL] HAROLD D. McCOY,
Secretary.

[F. R. Doc. 55–6772; Filed, Aug. 19, 1955; 8:48 a. m.]